

Eastchester Fire District 2024 DRAFT

Eastchester, NY Fire District

Proposed budget adopted by the Eastchester BOFC at the 9/14/23 Meeting

5.30% YOY Change

	2023 Budget	2024	\$ Difference	% Difference
Appropriated Fund Balance				
Income				
1001 Real Property Taxes	19,816,022.50	20,866,263.00	1,050,240.50	5.30%
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	\$ 19,837,022.50	\$ 20,887,263.00		
Expenses				
3410.15 Uniformed Firefighters salary	6,020,000.00	5,800,000.00	(220,000.00)	-3.65%
9060.81 Hospital	2,950,000.00	3,507,800.00	557,800.00	18.91%
9010.8 NYS Retirement	2,815,000.00	3,250,000.00	435,000.00	15.45%
3410.2 Fire Equipment and Capital Outlay	520,000.00	520,000.00	-	0.00%
3410.21 Cap Imp Station 4 Exterior			-	0.00%
3410.22 Cap Imp Station 4 Interior			-	0.00%
3410.14 Fire Lieutenants salary	1,260,000.00	1,300,000.00	40,000.00	3.17%
3410.13 Fire Captains salary	850,000.00	870,000.00	20,000.00	2.35%
9020.8 Social Security	760,000.00	779,000.00	19,000.00	2.50%
3411.1 Holiday Pay	542,000.00	560,000.00	18,000.00	3.32%
3413.1 Overtime - Firefighters	830,250.00	830,250.00	-	0.00%
3413.3 Overtime- Training	94,600.00	96,965.00	2,365.00	2.50%
3413.4 Overtime- Sick Incentive	100,000.00	100,000.00	-	0.00%
9040.8 Workers Compensation	255,000.00	255,000.00	-	0.00%
3410.81 Disabled Firemen salary -207A's	201,000.00	201,000.00	-	0.00%
3410.11 Fire Chief salary	208,000.00	216,000.00	8,000.00	3.85%
3410.12 Assistant Fire Chief salary	170,000.00	175,000.00	5,000.00	2.86%
3410.18 Treasurer/Secy/PT Asst salary	176,200.00	176,200.00	-	0.00%
9060.82 Dental	135,000.00	140,000.00	5,000.00	3.70%
3416.1 Terminal Leave	145,000.00	200,000.00	55,000.00	37.93%
3410.16 Maintenance Workers salary	73,000.00	74,825.00	1,825.00	2.50%
3410.17 Mechanics salary	-	50,000.00	50,000.00	100.00%
9060.83 Optical Plan - Local 916	50,000.00	50,000.00	-	0.00%
9045.8 Life Insurance - Local 916	46,000.00	46,000.00	-	0.00%
3413.2 Overtime - Fire Prevention	15,000.00	40,000.00	25,000.00	166.67%
3412.1 Retroactive Salary	-	-		
3090.2 Certiorari	200,000.00	200,000.00	-	0.00%
3410.47 Consultants fees- Lawyers	90,000.00	90,000.00	-	0.00%
3410.46 Consultants fees- Engineers	65,000.00	65,000.00	-	
3410.48 Labor Consultants/Attorney fees	-	-	-	
3210.3 Vehicle Maintenance	120,000.00	70,000.00	(50,000.00)	-41.67%
1150.5 Insurance	120,000.00	145,000.00	25,000.00	20.83%
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	75,000.00	75,000.00	-	0.00%
3070.2 Telephone	55,000.00	55,000.00	-	0.00%
3414.1 EMT Training	20,000.00	20,000.00	-	0.00%

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3050.2 Gasoline, Oil, Grease, Etc.	50,000.00	50,000.00	-	0.00%
3115.4 Emergency Equipment	150,000.00	150,000.00	-	0.00%
9030.8 Payroll Tax - MTA	37,822.50	38,823.00	1,000.50	2.65%
9050.8 Physician / Medical costs	30,000.00	60,000.00	30,000.00	100.00%
3160.4 Fire Training	26,000.00	26,000.00	-	0.00%
3105.4 Uniforms	54,250.00	75,000.00	20,750.00	38.25%
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	66,200.00	66,200.00	-	0.00%
3220.3 Radio Equipment & Maintenance	60,000.00	60,000.00	-	0.00%
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	10,000.00	10,500.00	500.00	5.00%
3155.4 Sewer Tax	13,000.00	14,000.00	1,000.00	7.69%
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	20,000.00	20,000.00	-	0.00%
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	8,000.00	8,000.00	-	0.00%
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

19,837,022.50 20,887,263.00

5.300% YOY Change

Tax Cap Calculation 2024

Last Year's Levy		19,816,022.50
Tax Base Growth Factor	<u>1.0056</u>	
		19,926,992.23
Allowable Levy Growth Factor	<u>1.02</u>	
		20,325,532.07
Available Carryover		
Allowable 2024 Levy		20,325,532.07
ERS Exclusion		185.00
PFRS Exclusion		140,099.00
Tax Levy Limit, Adjusted for Exclusions		20,465,816.07
Allowable Difference (Increase)		649,793.57
Allowable % Increase		3.2791%
Proposed Levy		20,866,263.00
Proposed Increase	5.300%	1,050,240.50
Does Proposed Increase Exceed the Tax Cap?	Yes	

Estimated Tax Impact per Household

19,816,022.50 2023 Taxes
102,433,057.00 2023 Assessed Value

193.4533937 Tax Rate Per \$1,000

11,008.21 Assessed Average Value
2,129.57 Taxes

20,866,263.00 2024 Taxes
102,585,472.00 2024 Assessed Value per Town Assessor*
9,319 2024 Total Parcels*
11,008.21 Average Household Assessed Value

203.4036847 Tax Rate Per \$1,000

11,008.21 Assessed Average Value
2,239.11 Taxes

109.53 Increase to Average Household

*-From 2023 Town Tentative Roll published on eastchester.org

2024 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>

2 Comp & Benefits account for approximately 90% of the budget

3 This budget does not include any reserve for future apparatus purchases (non-committed) or capital improvements

The budget does include \$500,000 for the Pierce Enforcer Pumper that the EFD committed to purchase in August 2023 for the amount of \$1,064,000

The budget assumes the Tower Ladder committed to in 2022 will be paid for with unreserved funds

4 NYSLRS has released its projected invoices for 2024:

Per the projection, our NYSLRS contribution rates are increasing approximately 15% from 2023.

This contribution rate increase amounts to approximately **\$450,000**.

5 NYSHIP premium rates for 2024 will not be released until after the October Budget Hearing.

2023 rates increased 17% 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.

The District was underbudgeted for healthcare costs in 2023 due to the significant increase that was unanticipated.

Timeline:

The 2024 proposed budget needs to be adopted by the Board by September 26, 2023.

Eastchester Fire District- 2023 Fund Balance Estimate

Fund Balance @ 12/31/2022

Per Audited Financial Statements

Nonspendable	\$ 921,740.00	
Restricted- Capital Reserve	\$ 1,120,305.00	
Assigned- 2023 Budget Encumbrances	\$ 234,483.71	
Assigned- Liquidity Reserve	\$ 5,859,484.00	
Unassigned	\$ 1,670,461.00	
Total fund balances @ 12/31/2022		\$ 9,806,473.71

Tax collection May 2023		\$ 19,816,022.50
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Expenditures through 7/31/23		\$ 9,708,408.97
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Estimated Remaining Expenses:

Estimated Operating Expenses (5 months @ est \$1.25M)	\$ 6,250,000.00
December Holiday Pay	\$ 250,000.00
NYSLRS- Per 2023 Estimate	\$ 2,736,707.00

Total Estimated Remaining Expenses		\$ 9,236,707.00
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Estimated Fund Balance @ 12/31/2023		\$ 10,677,380.24
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Nonspendable	\$ 684,176.75
Restricted- Capital Reserve	\$ 1,120,305.00
Assigned- Liquidity Reserve (4.5 months @ est \$1.25M)	\$ 5,625,000.00
Assigned- 2024 Budget Appropriation	\$ -
Assigned- Tower Ladder- remainder	\$ 678,000.00
Budget Appropriation- Captains' car	\$ 120,000.00
Budget Appropriation- Tower Ladder	\$ 400,000.00

Unassigned	\$ 2,049,898.49
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