

MINUTES

Budget Hearing & Regular Meeting of the Eastchester Board of Fire Commissioners

Location: Station 1 - Fire Headquarters

(Tuesday, October 17, 2023)

Board Members Present:

Chairman Paul Carlo

Commissioner Anthony J. Lore, Sr.

Commissioner Tony Cerasi

Board Members Absent:

Commissioner Brian E. Keating

Commissioner Paul M. Ranellone

In Attendance:

Assistant Chief Bruce Yozzo

Treasurer Jamie Hedstrom

Secretary Marissa "Isang" Smith

1. Call to Order

Action: 1.1 - Meeting called to order

The meeting was called to order at 7:00 PM by Chairman Carlo.

2. Salute to the Flag

3. Budget Hearing

Chairman Carlo motioned for the Board to move into the Budget Hearing.

Treasurer Jamie Hedstrom shared that at the September 14 meeting, the Board approved a proposed budget that represented a 5.3% increase. The largest driving factors of the increase were the NYSHIP and New York State Retirement cost increases. Hedstrom shared that the budget does have some benefit from salaries decreasing, with retirements and new hires coming in at lower salaries and less pension costs. Hedstrom confirmed no changes have been made to the budget at this current meeting.

Chairman Carlo shared that initially, they were hoping to stay under the tax cap but that the factors of NYSHIP and New York State Retirement gave them no choice.

No other Commissioners provided comment on the budget.

No members of the public provided comment on the budget.

The following budget hearing resolutions were read:

RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS OVERRIDE REAL PROPERTY TAX CAP

WHEREAS, the Board of Fire Commissioners of the Eastchester Fire District must adopt a proposed budget for 2024 and an estimate of fund balances in preparation for the annual fire district budget hearing and did so in preparation for the budget hearing,

and

WHEREAS, the Board of Fire Commissioners of the Eastchester Fire District held the annual fire district budget hearing with notice to the public on October 17, 2023,

and

WHEREAS, the Board has considered the proposed budget and comments received on the proposed budget on October 17, 2023 at said budget hearing, and WHEREAS, the Board has determined that the financial needs of the Eastchester Fire District for fiscal year 2024 cannot be supported by a budget that would comply with the real property tax cap established pursuant to Section 3-c of the General Municipal Law as the proposed budget for 2024 calls for a real property tax levy that will exceed the real property tax cap permitting only a **3.28%** increase in said tax levy;

and

WHEREAS, Section 3-c of the General Municipal Law provides as follows: A local government may adopt a budget that requires a tax levy that is greater than the tax levy limit for the coming fiscal year, not including any levy necessary to support the expenditures pursuant to subparagraphs (i) through (iv) of paragraph g of subdivision two of this section, only if the governing body of such local government first enacts, by a vote of sixty percent of the total voting power of such body, a local law to override such limit for such coming fiscal year only, or in the case of a district or fire district, a resolution, approved by a vote of sixty percent of the total voting power of such body, to override such limit for such coming fiscal year only.

NOW, THEREFORE, BE IT RESOLVED, that the Eastchester Fire District Board of Fire Commissioners hereby approves a determination to override the real property tax cap for the 2024 budget only in order to permit an annual real property tax levy that will exceed the real property tax cap permitting only a **3.28%** increase in said tax levy and result in a final annual fire district budget in the amount of **\$20,887,263** and MOTION on the above Resolution was offered

by Commissioner Cerasi seconded by Commissioner Lore, adoption of the foregoing resolution was duly put to a vote and upon roll call the vote was as follows: MOTION CARRIED.

RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS APPROVE FINAL BUDGET FOR 2024

WHEREAS, the Board of Fire Commissioners of the Eastchester Fire District must adopt a proposed budget for 2024 and an estimate of fund balances in preparation for the annual fire district budget hearing and did so in preparation for the budget hearing,

and

WHEREAS, the Board of Fire Commissioners of the Eastchester Fire District held the annual fire district budget hearing with notice to the public on October 17, 2023,

and

WHEREAS, the Board has considered the proposed budget and comments received on the proposed budget on October 17, 2023 at said budget hearing,

and

WHEREAS, the Board has determined that that financial needs of the Eastchester Fire District for fiscal year 2024 cannot be supported by a budget that would comply with the real property tax cap established pursuant to Section 3-c of the General Municipal Law as the proposed budget for 2023 calls for a real property tax levy that will exceed the real property tax cap permitting only a **3.28%** increase with allowable carryover in said tax levy; and

WHEREAS, Section 3-c of the General Municipal Law provides as follows: A local government may adopt a budget that requires a tax levy that is greater than the tax levy limit for the coming fiscal year, not including any levy necessary to support the expenditures pursuant to subparagraphs (i) through (iv) of paragraph g of subdivision two of this section, only if the governing body of such local government first enacts, by a vote of sixty percent of the total voting power of such body, a local law to override such limit for such coming fiscal year only, or in the case of a district or fire district, a resolution, approved by a vote of sixty percent of the total voting power of such body, to override such limit for such coming fiscal year only.

WHEREAS, previously this Board of Fire Commissioners passed a resolution to override the real property tax cap for the 2024 Budget.

NOW, THEREFORE, BE IT RESOLVED, that the Eastchester Board of Fire Commissioners hereby approves the Final Budget for the Eastchester Fire District for 2024 attached hereto and made a part hereof in the amount of **\$20,887,263** with a tax levy of **\$20,866,263**.

MOTION on the above Resolution was offered by Commissioner Cerasi and seconded by Commissioner Lore, adoption of the foregoing resolution was duly put to a vote and upon roll call the vote was as follows: MOTION CARRIED

Chairman Carlo made a motion to close the Budget Hearing and then to open the Regular Meeting. Unanimously agreed upon.

4. REGULAR MEETING

5. Treasurer Report

Treasurer Jamie Hedstrom submitted the following report:

October 17, 2023

To: Board of Fire Commissioners, Eastchester Fire District
 From: Jamie Hedstrom, Treasurer
 Subject: Actual vs. Budget Comparison, September 2023

The financials as of September 30, 2023 present a net budget surplus of approximately \$950K.

The following accounts that are anticipated to need a budget transfer based on YTD spending include the following:

- 1150.5 Insurance
- 3105.4 Uniforms
- 3240.3 Bldg/Prop Repairs & Maintenance
- 9060.81 Hospital
- 9050.8 Physician/Medical costs (assuming physicals in 2023)

We will continue to monitor these accounts for future transfers.

Construction Projects:

Location	Vendor	Description	Cost	Remainder	Funding
Station 4	Vinco	Apparatus Floor	\$ 852,474.76	\$ 5,800.00	Split- remainder General Fund
Station 4	B&B	Heating & ADA Compliance (Invoice #1 presented tonight)	\$ 685,380.00	\$ 411,745.00	Capital Reserve
Station 3	Highland Associates	Apparatus Floor- Architectural Only	\$ 34,500.00	\$ 34,500.00	General Fund

Current Balance in Capital Reserve: \$1,123,181.05

Remainder after Station 4 Permissive Referendum (\$760,000): \$363,181.05

At this time I would recommend that we request an estimate of fees from UES for the remainder of the Station 4 project, for the Board’s review and approval.

RFP for Audit Services

Every five years, we are required by the NYS Comptroller's Office to issue an RFP for professional auditing services. The timeline for this process is below:

RFP issued: September 21, 2023
 Due date for proposals: November 30, 2023
 Selected firm notified: December 18, 2023 (selection to be made by Board at December 13th meeting)
 Contract date: January 10, 2024

The RFP is published on NYS Contract Reporter. To date, we have received one Notification of Interest from a bidder.

Other:

Treasury Direct Investments

We have resumed our investments in 4-week Treasury bills through our Treasury Direct account in \$3M increments. The current interest rates are approximately 5.3%. To date we have earned approximately \$280K in interest, which was not anticipated in the budget. The interest earned from our Treasury Direct investments is being allocated to the tower ladder that will be delivered in 2024.

Adding Roth 457(b) option to NYSDCP Plan

Beginning January 1, 2024, we are required by the Federal Secure Act 2.0 to begin offering a Roth option under our NYSDCP plan. This will allow employees to elect a post-tax contribution option in addition to or in place of their traditional 457(b). Participation is voluntary in both programs. Contributions to both plans will be combined for purposes of the contribution limits (\$22,500 or \$30,000 for over 50 in 2023).

2024 Proposed Budget

At our September 14, 2023 meeting, the Board adopted a proposed budget with a 5.3% tax increase, for a total tax levy of \$20,886,263. This levy exceeds the tax cap and the increase is predominantly attributed to the increases in the District's healthcare and pension costs.

Budget Factors

- The adopted proposed budget does not include any additional personnel, and the District is benefitting from anticipated decreased firefighter salary costs due to replacing Tier 2 retirees with Tier 6 hires with lower starting salaries.
- The budget includes \$500K for the Pierce pumper truck that was committed to be purchased at the August 2023 meeting.
- The budget does not include any funds for the tower ladder that was committed to be purchased in 2022; the tower ladder will be purchased with a combination of grant funds, Treasury Direct interest, unreserved surplus funds, and the \$400K allocated to this purchase in the 2023 budget.
- The budget includes no additional "large" purchases or capital improvements.
- NYSHIP costs were underbudgeted for 2023, as at the time of the budget preparation we did not have any estimate of premium increases. The increases, which were published in December 2023, represented an approximate 17% increase. NYSHIP rates for 2024 will not be published prior to adopting a final 2024 budget. For purposes of the 2024 budget we are estimating a 15% increase.
- NYSLRS has published its projected invoices for 2025. The rates increased approximately 15% for PFRS and 11% for ERS. These increases require a \$435K increase to the budget. Note that this increase was not initially anticipated, as the rates increased only 4.5% in 2023 and decreased in 2022.
- GL Accounts that will require increases in the 2024 budget based on 2023 spending and trends include:
 - Officer salaries
 - 1150.5 Insurance
 - 3105.4 Uniforms

 - 9050.8 Physician/Medical costs
 - 3413.2 Overtime- Fire Prevention
 - 3416.1 Terminal Leave

Comp & benefits account for approximately 90% of the 2024 budget; the remaining 10% (approximately \$2.1M) covers the District's operating expenses, consultants costs, and reserves for committed apparatus purchases.

3410.11 Fire Chief salary	154,736.00	162,000.01	(7,264.01)	95.52%
3410.12 Assistant Fire Chief salary	126,555.20	127,500.02	(944.82)	99.26%
3410.13 Fire Captains salary	617,424.00	637,500.01	(20,076.01)	96.85%
3410.14 Fire Lieutenants salary	923,096.00	945,000.00	(21,904.00)	97.68%
3410.15 Uniformed Firefighters salary	4,344,580.52	4,515,000.02	(170,419.50)	96.23%
3410.16 Maintenance Workers salary	51,144.12	54,750.01	(3,605.89)	93.41%
3410.17 Mechanics salary	21,468.75	30,000.00	(8,531.25)	71.56%
3410.18 Treasurer/Secy/PT Asst salary	122,661.37	132,150.01	(9,488.64)	92.82%
3410.2 Fire Equipment and Capital Outlay	61,975.08	70,000.00	(8,024.92)	88.54%
3410.42 Accountants / Auditors fees			0.00	
3410.44 Year-End fees	16,500.00	17,500.00	(1,000.00)	94.29%
Total 3410.42 Accountants / Auditors fees	\$ 16,500.00	\$ 17,500.00	\$ (1,000.00)	94.29%
3410.46 Consultants fees	4,500.00		4,500.00	
3410.48 Labor Consultants	297.00			
3410.465 Consultant Fees- Engineers	29,450.00	48,750.02	(19,300.02)	60.41%
3410.47 Professional Consultants fees	19,337.00	67,500.00	(48,163.00)	28.65%
Total 3410.46 Consultants fees	\$ 53,584.00	\$ 116,250.02	\$ (62,666.02)	46.09%
3410.49 Payroll Clearing account	8,206.55		8,206.55	
3410.81 Disabled Firemen salary -207A's	115,219.95	150,750.00	(35,530.05)	76.43%
3411.1 Holiday Pay	243,267.24	271,000.00	(27,732.76)	89.77%
3412.1 Retroactive Salary	124.80		16.00	
3413.1 Overtime - Firefighters	503,969.92	622,687.50	(118,717.58)	80.93%
3413.12 Overtime- Training		0.00	0.00	
3413.13 Overtime- Sick Incentive	34,591.92	75,000.01	(40,408.09)	46.12%
3413.2 Overtime - Fire Prevention	26,535.67	30,000.01	(3,464.34)	88.45%
3414.1 EMT Training	18,651.22	15,000.00	3,651.22	124.34%
3416.1 Terminal Leave	80,980.56	85,000.00	(4,019.44)	95.27%
9010.8 NYS Retirement		0.00	0.00	
9020.8 Social Security	556,977.59	570,000.01	(13,022.42)	97.72%
9030.8 Payroll Tax - MTA	24,758.82	28,366.86	(3,608.04)	87.28%
9040.8 Workers Compensation	235,154.00	255,000.00	(19,846.00)	92.22%
9045.8 Life Insurance - Local 916	43,849.13	46,000.00	(2,150.87)	95.32%
9050.8 Physician / Medical costs	14,862.50	22,500.00	(7,637.50)	66.06%
9060.81 Hospital	2,542,298.99	2,459,333.34	82,965.65	103.37%
9060.82 Dental	135,000.00	135,000.00	0.00	100.00%
9060.83 Optical Plan - Local 916	48,000.00	50,000.00	(2,000.00)	96.00%
Total Expenses	\$ 12,042,183.51	\$ 12,625,297.90	\$ (583,114.39)	95.38%
Net Operating Income	\$ 8,275,927.60	\$ 7,324,971.43	\$ 950,956.17	112.98%
Net Income	\$ 8,275,927.60	\$ 7,324,971.43	\$ 950,956.17	112.98%

Eastchester, NY Fire District
Budget vs. Actuals: FY2023 - FY23 P&L
January - December 2023

	Total			
	Actual	Budget	over Budget	% of Budget
Income				
Use of Capital Reserve				
Budget Encumbrances	234,483.71	234,483.71	0.00	100.00%
1001 Real Property Taxes	19,816,022.50	19,816,022.50	0.00	100.00%
2401 Interest Earnings	281,796.60		281,796.60	
2701 Refund of PY Expenditure	6,597.00		6,597.00	
2705 Miscellaneous Income	71,448.18		71,448.18	
2770 Workers Comp - Reimbursement	22,000.00	21,000.00	1,000.00	104.76%
Total Income	\$ 20,432,347.99	\$ 20,071,506.21	\$ 360,841.78	101.80%
Gross Profit	\$ 20,432,347.99	\$ 20,071,506.21	\$ 360,841.78	101.80%
Expenses				
1110.4 Archiving Services & Exp	38,483.30	19,519.00	18,964.30	197.16%
1110.5 Outside Services	8,721.45	12,000.00	(3,278.55)	72.68%
1120.5 Fire Prevention	6,058.55	9,000.00	(2,941.45)	67.32%
1140.5 Payroll Processing Expense	6,603.08	11,000.00	(4,396.92)	60.03%
1150.5 Insurance	135,094.47	120,000.00	15,094.47	112.58%
1170.5 Other Miscellaneous Expenses	2,836.20	12,000.00	(9,163.80)	23.64%
1180.5 Education & Travel	589.53	5,000.00	(4,410.47)	11.79%
1200.5 Recruitment	1.49	5,000.00	(4,998.51)	0.03%
3010.2 Coats, Boots, Helmets	70,991.25	144,697.80	(73,706.55)	49.06%
3020.2 Tank Refills, Testing & Rep	4,190.48	20,000.00	(15,809.52)	20.95%
3030.2 Hoses & Nozzles	26,254.28	50,725.18	(24,470.90)	51.76%
3040.2 Tires	12,084.38	16,000.00	(3,915.62)	75.53%
3050.2 Gasoline, Oil, Grease, Etc.	33,079.31	50,000.00	(16,920.69)	66.16%
3060.2 Fuel & Electric	62,425.61	80,000.00	(17,574.39)	78.03%
3070.2 Telephone	19,105.56	55,000.00	(35,894.44)	34.74%
3090.2 Certiorari	30,650.75	175,000.00	(144,349.25)	17.51%
3105.4 Uniforms	53,657.45	54,250.00	(592.55)	98.91%
3110.4 Shop Equipment & Tools	977.73	5,000.00	(4,022.27)	19.55%
3115.4 Emergency Equipment	53,475.97	150,000.00	(96,524.03)	35.65%
3120.4 EMS Supplies and Services	7,799.98	20,000.00	(12,200.02)	39.00%
3125.4 Computers, Software & Internet	55,951.25	66,200.00	(10,248.75)	84.52%
3130.4 Office Supplies	4,073.74	8,000.00	(3,926.26)	50.92%
3135.4 Postage	812.26	1,500.00	(687.74)	54.15%
3140.4 Subscriptions	615.00	1,200.00	(585.00)	51.25%
3145.4 Association Dues	1,545.00	1,500.00	45.00	103.00%
3150.4 Elections & Referendums	800.00	10,000.00	(9,200.00)	8.00%
3155.4 Sewer Tax	11,899.64	13,000.00	(1,100.36)	91.54%
3160.4 Fire Training	18,000.00	26,000.00	(8,000.00)	69.23%
3210.3 Vehicle Maintenance	62,665.65	70,000.00	(7,334.35)	89.52%
3220.3 Radio Equipment & Maintenance	57,503.33	146,325.63	(88,822.30)	39.30%
3230.3 Ladder & Pump Testing	4,897.35	4,000.00	897.35	122.43%
3240.3 Bldg/Prop Repairs & Maintenance	158,738.57	130,000.00	28,738.57	122.11%

3410.11 Fire Chief salary	162,472.80	208,000.00	(45,527.20)	78.11%
3410.12 Assistant Fire Chief salary	133,216.00	170,000.00	(36,784.00)	78.36%
3410.13 Fire Captains salary	649,920.00	850,000.00	(200,080.00)	76.46%
3410.14 Fire Lieutenants salary	971,680.00	1,260,000.00	(288,320.00)	77.12%
3410.15 Uniformed Firefighters salary	4,571,613.32	6,020,000.00	(1,448,386.68)	75.94%
3410.16 Maintenance Workers salary	54,029.32	73,000.00	(18,970.68)	74.01%
3410.17 Mechanics salary	23,118.75	50,000.00	(26,881.25)	46.24%
3410.18 Treasurer/Secy/PT Asst salary	129,148.85	176,200.00	(47,051.15)	73.30%
3410.2 Fire Equipment and Capital Outlay	61,975.08	548,216.10	(486,241.02)	11.30%
3410.42 Accountants / Auditors fees			0.00	
3410.44 Year-End fees	16,500.00	17,500.00	(1,000.00)	94.29%
Total 3410.42 Accountants / Auditors fees	\$ 16,500.00	\$ 17,500.00	\$ (1,000.00)	94.29%
3410.46 Consultants fees	4,500.00		4,500.00	
3410.48 Labor Consultants	297.00			
3410.465 Consultant Fees- Engineers	29,450.00	65,000.00	(35,550.00)	45.31%
3410.47 Professional Consultants fees	19,337.00	90,000.00	(70,663.00)	21.49%
Total 3410.46 Consultants fees	\$ 53,584.00	\$ 155,000.00	\$ (101,416.00)	34.57%
3410.49 Payroll Clearing account	1,505.96		1,505.96	
3410.81 Disabled Firemen salary -207A's	121,251.36	201,000.00	(79,748.64)	60.32%
3411.1 Holiday Pay	243,267.24	542,000.00	(298,732.76)	44.88%
3412.1 Retroactive Salary	124.80			
3413.1 Overtime - Firefighters	520,979.61	830,250.00	(309,270.39)	62.75%
3413.12 Overtime- Training		94,600.00	(94,600.00)	0.00%
3413.13 Overtime- Sick Incentive	34,591.92	100,000.00	(65,408.08)	34.59%
3413.2 Overtime - Fire Prevention	28,344.69	40,000.00	(11,655.31)	70.86%
3414.1 EMT Training	18,651.22	20,000.00	(1,348.78)	93.26%
3416.1 Terminal Leave	80,980.56	145,000.00	(64,019.44)	55.85%
9010.8 NYS Retirement		2,815,000.00	(2,815,000.00)	0.00%
9020.8 Social Security	583,223.25	760,000.00	(176,776.75)	76.74%
9030.8 Payroll Tax - MTA	25,946.63	37,822.50	(11,875.87)	68.60%
9040.8 Workers Compensation	235,154.00	255,000.00	(19,846.00)	92.22%
9045.8 Life Insurance - Local 916	43,849.13	46,000.00	(2,150.87)	95.32%
9050.8 Physician / Medical costs	14,862.50	30,000.00	(15,137.50)	49.54%
9060.81 Hospital	2,526,159.69	2,950,000.00	(423,840.31)	85.63%
9060.82 Dental	135,000.00	135,000.00	0.00	100.00%
9060.83 Optical Plan - Local 916	48,000.00	50,000.00	(2,000.00)	96.00%
Total Expenses	\$ 12,439,733.29	\$ 20,071,506.21	\$ (7,631,772.92)	61.98%
Net Operating Income	\$ 7,992,614.70	\$ -	\$ 7,992,614.70	
Net Income	\$ 7,992,614.70	\$ -	\$ 7,992,614.70	

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%

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
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	<u>19,837,022.50</u>	<u>20,887,263.00</u>
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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		<hr/>
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	<u>1</u>
Total	79

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

Expenditures through 7/31/23 \$ 9,708,408.97

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

Estimated Fund Balance @ 12/31/2023 \$ 10,677,380.24

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

Action: 8.1 - Payment of Bills

Resolution: BE IT RESOLVED: That the Board of Fire Commissioners approves to pay the bills and vouchers as presented. The Board has been supplied with two sets of bills and one credit card bill. Chief Tween has reviewed all prior to the meeting, except certiorari claims and those specifically marked as reviewed by the Treasurer. The Treasurer has requested the Board approve the following:

Warrant 1-10/17/23 - \$91,682.98

Warrant 2- 10/17/23 - \$590,212.62

Credit Card – 10/18/23 - \$2,450.80

Total: \$684,526.40

Motion by Chairman Carlo, seconded by Commr. Lore

Final Resolution: Motion Passed

Yes: Commr. Cerasi, Commr. Lore, Chairman Carlo

Action: 8.2 - DCP - Roth (after-tax) Contribution

Resolution: BE IT RESOLVED: That the Board of Fire Commissioners approves to begin offering the Roth (after-tax) contribution option under the Eastchester Fire District's New York State Deferred Compensation Plan, as required by the Federal Secure Act 2.0, effective November 1, 2023.

Motion by Chairman Carlo, seconded by Commr. Cerasi

Final Resolution: Motion Passed

Yes: Commr. Cerasi, Commr. Lore, Chairman Carlo

6. Chief Report

Chief Tween submitted the following report, which was read by Assistant Chief Bruce Yozzo:

Alarm activity: 444

Fire: 2

EMS/Rescue: 193

Mutual Aid Given: 1 (Scarsdale FD)

1) The old 2102 vehicle that was flooded during the remnants of Hurricane Ida has been auctioned off by Auctions International and the winning bid was for \$16,300.00. As per the contract with Auctions International, the District will receive payment within 15 business days of the end of the auction which was on October 2, 2023.

2) The District's 60-month lease for the front office multi-function printer floor is ending next month. I request that the Board authorize me to sign on behalf of the District, a new 60-month lease for a Konica Minolta Bizhub C458 multi-function printer floor model with the Office Dynamics equipment maintenance and supply program for a cost of \$148.00 per month.

3) The Board was emailed a request from Tuckahoe HS to participate in the High School Senior Internship program for 2024. I have also received a request from a Bronxville HS Senior to do an internship as well. I request the Board authorize me to allow the three local High Schools to send up to six students for the High School Senior Internship programs for 2024.

- 4) Vehicle and equipment maintenance is being done in-house as much as possible by part-time mechanic Hank Henninger. His report was emailed to the Board on 10/17/23. I request the Board authorize me to purchase a Dell hard case laptop with diagnostic software for Cummins engines, Allison transmissions, and Meritor rear axle for a total cost of \$7,626.59 from Diehl & Sons, Inc. The software licenses will have to be renewed annually for approximately \$3,500.00. This purchase will allow diagnosis of apparatus issues in-house which leads to shorter out of service times and lower repair costs.
- 5) Tim Dalton's weekly maintenance reports for August were emailed to the Board on 10/17/23.
- 6) Fire Prevention and Code Enforcement activities continue with numerous plan reviews and inspections. The Fire Prevention reports were emailed to the Board on 10/4/23. October is Fire Prevention month and there have been and will be numerous demonstrations are provided to the local schools and organizations.
- 7) Currently there are four members are out on long-term absence.
- 8) B&B Contracting Group continues the work at the Chester Heights firehouse. The Board was emailed a project status report today from B&B Contracting Group. There is a need to have an additional survey done as the original one was done with the old apron elevations. The new apron is lower and the survey is needed to complete the design of the ADA entrance ramp.
- 9) Once again, the members performed above and beyond during the September 29 th rain storm. Well done to all members that worked that day and the following days.
- 10) Congratulations to FF Brian Casey who is working his last tour today, before retiring on Friday, October 20th after more than 20 years with the District. Brian joined the Eastchester FD on September 13, 2003 and was instrumental in planning the Station 1 dorm renovation and setting up the Squad 5 Hazmat bus with power for chargers and lighting. I hope he enjoys a long and healthy retirement.

7. Secretary Report

Secretary Marissa "Isang" Smith submitted the following report:

COMMUNITY OUTREACH

- 1) Website:
 - a) There were 635 new visitors for the month of September. The Hiring Process page is once again the top-performing page.
- 2) The combined November newsletter will be sent out on 11/5

FOIL OFFICER

- 1) Our office received 7 FOILs in September

FIRE DISTRICT ELECTION

- 1) Fire District Election materials are updated and available on the Eastchester Fire District website (EastchesterNYFD.gov).
- 2) The official letter requesting voting machines, inspector lists, and other required items was sent to Westchester County on October 5.
- 3) We have received the PS&D list from Westchester County for our Absentee Ballots. Absentee ballot applications are available in English and Spanish on our website.

- 4) Election Inspector letters will go out by end of week pending confirmation of Westchester County on the updated list. If you know of anyone interested in being an Election Inspector for our Fire District Election on December 12th and they are residents of the Fire District, please feel free to share this information with them and to contact me.

RECORDS MANAGEMENT OFFICER

Several Commissioners have expressed interest in a digitization project. After several meetings with the New York State Archives, they recommend the following goals be considered:

- Goals of a digitization project:
 - Online system with records in electronic format
 - Improved accessibility and keyword search
 - Security, audit capabilities, and compliance
 - Centralized system for remote accessibility
 - Records preservation strategy

There are two components to a digitization project: digital storage and scanning. I provided the Board with three quotes from vendors for digital storage and one quote for scanning. I would ask the Board for feedback on specific records or thoughts on if interest remains for digitizing district records.

OFFICE - GENERAL

- 1) OML Document for October Meeting
- 2) Minutes have been updated and posted to the website
- 3) Updated 2023 resolutions spreadsheet
- 4) Regular office tasks as needed, including scheduling, billing, customer service, and staff support.

8. Business Office Recommendations

9. Other Business

9.1 - EVAC Traffic Light Repair

Resolution: BE IT RESOLVED: That the Eastchester Board of Fire Commissioners authorizes the payment to Verde Electric Maintenance Corp in the amount of \$1040.00 for work done on the emergency traffic signal on September 13, 2023.

Motion by Chairman Carlo, seconded by Commr. Cerasi

Final Resolution: Motion Passed

Yes: Commr. Cerasi, Commr. Lore, Chairman. Carlo

9.3 - Canvass CPAT

BE IT RESOLVED: That the Eastchester Board of Fire Commissioners nominates the following firefighter candidates to attend CPAT on Saturday, December 16th, 2023, held by Westchester County Department of Human Resources:

Philip Pinto
Marc Anthony Santini
Stefano Gizzo
Eva Russo
Gavin Joyce
Giancarlo Rogliano
Peter Anastos
Rory Allen
Anthony Mignone

Motion by Chairman Carlo, seconded by Commr. Cerasi

Final Resolution: Motion Passed

Yes: Commr. Cerasi, Commr. Lore, Chairman. Carlo

9.4 - Laptop and Diagnostic Software

BE IT RESOLVED: That the Eastchester Board of Fire Commissioners authorizes Chief Tween to purchase the laptop and engine diagnostic software from Diehl & Sons, Inc. for the part-time mechanic with the cost for \$7,626.59.

Motion by Chairman Carlo, seconded by Commr. Lore

Final Resolution: Motion Passed

Yes: Commr. Cerasi, Commr. Lore, Chairman. Carlo

9.5 - Front Office Copier

BE IT RESOLVED: That the Eastchester Board of Fire Commissioners authorizes Chief Tween to enter into a new 60-month lease with office dynamics for a Bizhub C458 Digital Color Copier/Printer/Fax/Scanner at a cost of \$148.00 per month.

Motion by Chairman Carlo, seconded by Commr. Lore

Final Resolution: Motion Passed

Yes: Commr. Cerasi, Commr. Lore, Chairman. Carlo

9.6 - Internship Program

NOTES: Chairman Carlo brought up that he would be inclined to approve this for EFD participating in the program again so long as the interns would take it seriously, not cause a problem, and do what it is they are asked to do.

BE IT RESOLVED: That the Eastchester Board of Fire Commissioners authorizes Chief Tween to participate in the internship and WISE programs for Eastchester High School, Bronxville High School, and Tuckahoe High School for High School seniors in 2024 and to implement that program in 2024.

Motion by Chairman Carlo, seconded by Commr. Lore
Final Resolution: Motion Passed
Yes: Commr. Cerasi, Commr. Lore, Chairman. Carlo

9.7 - Surveyor Gabriel E. Senor PC

BE IT RESOLVED: That the Eastchester Board of Fire Commissioners authorizes payment for Gabriel E. Senor P.C. in the amount of \$4,150.00 for completed surveying work done at Station 4 - 10 Oregon Ave.

Motion by Chairman Carlo, seconded by Commr. Lore
Final Resolution: Motion Passed
Yes: Commr. Cerasi, Commr. Lore, Chairman. Carlo

NOTES: Chairman Carlo reminded the public that the Fire District Election is on Tuesday, December 12, 2023. Petitions for candidates are due by November 22, 2023, at 4:00PM at Station 1 - Fire Headquarters to the Fire District Secretary.

10. Future Meeting Dates

November 9, 2023 - Eastchester Town Hall - Regular Meeting

11. Comments from Local 916

VP Joseph Costanzo congratulated retiring FF Brian Casey on his retirement after a 20-year career and wished him well.

12. Comments from the Public

-Resident Mike Parici (16 Lockwood Avenue) - Parici shared positive comments on seeing progress at Station 4. He recommended an open house once Station 4 reopens to celebrate. Chairman Carlo shared they would consider it.

-Kenneth Simonides (144 Henderson Avenue) - Simonides referred to the September 14th meeting where he brought up a personal situation he had involving former PD Chief Bonci and Chief Tween. Simonides asked if former Chief Bonci had put his influence on the Board of Fire Commissioners to have Simonides brought in for a Garrity hearing. Chairman Carlo denied knowledge of the situation. Discussion took place about which Board members were on the Board during that time. Simonides asked who Paul J. Sweeney was. Chairman Carlo confirmed he was the District's attorney. Simonides reported he had correspondence between Attorney Paul J. Sweeney and the private investigator. Discussion continued regarding the surveillance company's actions involving Simonides. Simonides shared his concerns and requested information involved in the report. Chairman Carlo shared he believed the investigator was observing members whom they believed were possibly abusing the sick leave policy. Simonides continued to share his concerns and disagreements concerning the investigator's actions. Simonides

shared his disagreements concerning Commr. Keating and that he believes he should resign. Simonides requested a letter stating he was found innocent after the investigations.

-Anthony Barberan: Inquired after the investigation and the email that came from former PD Chief Bonci, asking why the EFD authorized the investigation. Chairman Carlo advised he would speak with Chief Tween to better understand. Barberan indicated he believed the investigation was a form of retaliation.

13. Comments from the Commissioners

Commr. Cerasi congratulated retiring FF Brian Casey on his retirement. He also commended the work done on the sheetrock and the painting at Station 4.

Chairman Carlo asked Asst. Chief Yozzo about the status of the dorms and heating. Asst. Chief Yozzo advised it was coming along.

Commr. Lore shared his concerns about seeing the leaves and trash being piled against the fire hydrants. Commr. Lore shared that the public needs to be responsible for keeping the hydrants clear.

Chairman Carlo thanked the Town and the residents of the Fire District for their support and understanding of the budget concerns.

14. Adjournment

Action 14.1 - Motion to Adjourn

Motion by Chairman Carlo unanimously agreed upon

The meeting adjourned at 8:10 p.m.