

Eastchester Fire District 2025 Draft Budget

Eastchester, NY Fire District

Proposed budget adopted by the Eastchester BOFC at the 9/18/24 Meeting

14.41% YOY Change

	2024 Budget	2025	\$ Difference	% Difference
1001 Real Property Taxes	20,866,263.00	23,872,423.00	3,006,160.00	14.41%
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	\$ 20,887,263.00	\$ 23,893,423.00		

Expenses

3410.15 Uniformed Firefighters salary	5,800,000.00	6,600,000.00	800,000.00	13.79%
9060.81 Hospital	3,507,800.00	4,100,000.00	592,200.00	16.88%
9010.8 NYS Retirement	3,250,000.00	3,600,000.00	350,000.00	10.77%
3410.2 Fire Equipment and Capital Outlay	520,000.00	630,000.00	110,000.00	21.15%
3410.21 Cap Imp Station 4 Exterior			-	0.00%
3410.22 Cap Imp Station 4 Interior			-	0.00%
3410.14 Fire Lieutenants salary	1,300,000.00	1,330,000.00	30,000.00	2.31%
3410.13 Fire Captains salary	870,000.00	900,000.00	30,000.00	3.45%
9020.8 Social Security	779,000.00	860,000.00	81,000.00	10.40%
3411.1 Holiday Pay	560,000.00	605,000.00	45,000.00	8.04%
3413.1 Overtime - Firefighters	830,250.00	1,250,000.00	419,750.00	50.56%
3413.3 Overtime- Training	96,965.00	150,000.00	53,035.00	54.69%
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	216,000.00	230,000.00	14,000.00	6.48%
3410.12 Assistant Fire Chief salary	175,000.00	197,000.00	22,000.00	11.17%
3410.18 Treasurer/Secy/PT Asst salary	176,200.00	176,200.00	-	0.00%
9060.82 Dental	140,000.00	140,000.00	-	0.00%
3416.1 Terminal Leave	200,000.00	400,000.00	200,000.00	100.00%
3410.16 Maintenance Workers salary	74,825.00	77,000.00	2,175.00	2.91%
3410.17 Mechanics salary	50,000.00	50,000.00	-	100.00%
9060.83 Optical Plan - Local 916	50,000.00	53,000.00	3,000.00	6.00%
9045.8 Life Insurance - Local 916	46,000.00	46,000.00	-	0.00%
3413.2 Overtime - Fire Prevention	40,000.00	40,000.00	-	0.00%
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	100,000.00	35,000.00	53.85%
3410.48 Labor Consultants/Attorney fees	-	-	-	
3210.3 Vehicle Maintenance	70,000.00	100,000.00	30,000.00	42.86%
1150.5 Insurance	145,000.00	225,000.00	80,000.00	55.17%
3060.2 Fuel & Electric	80,000.00	100,000.00	20,000.00	25.00%
3240.3 Bldg/Prop Repairs & Maintenance	130,000.00	200,000.00	70,000.00	53.85%
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%
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	38,823.00	38,823.00	-	0.00%

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9050.8 Physician / Medical costs	60,000.00	60,000.00	-	0.00%
3160.4 Fire Training	26,000.00	44,000.00	18,000.00	69.23%
3105.4 Uniforms	75,000.00	76,000.00	1,000.00	1.33%
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	10,500.00	10,500.00	-	0.00%
3155.4 Sewer Tax	14,000.00	14,000.00	-	0.00%
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	20,887,263.00	23,893,423.00
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14.407% YOY Change

2025 Budget Highlights

1 This budget includes compensation and benefits for 83 paid firefighters and officers

The 2024 budget included compensation and benefits for 79 paid firefighters and officers

Firefighter	65
Lieutenant	10
Captain	6
Assistant Chief	1
Chief	1
Total	<u>83</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

4 NYSLRS has released its projected invoices for 2024:

Per the projection, our NYSLRS contribution rates are increasing an average of approximately 10% from 2024.

This contribution rate increase amounts to approximately **\$350,000**.

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 12% for purposes of this discussion.

6 This budget includes the purchase of a transport van and a new vehicle for Fire Prevention.

This budget also includes the addition of a third training day to the Overtime-Training budget.

Tax Cap Calculation 2025

Last Year's Levy		20,866,263.00
Tax Base Growth Factor	<u>1.0035</u>	20,939,294.92
Allowable Levy Growth Factor	<u>1.02</u>	21,358,080.82
Available Carryover		<hr/>
Allowable 2024 Levy		21,358,080.82
ERS Exclusion		-
PFRS Exclusion		51,889.00
Tax Levy Limit, Adjusted for Exclusions		21,409,970.00
Allowable Difference (Increase)		543,707.00
Allowable % Increase		2.6057%
Proposed Levy		23,872,423.00
Proposed Increase	14.407%	3,006,160.00
Does Proposed Increase Exceed the Tax Cap?		Yes

Estimated Tax Impact per Household

A = from Summary Budget 2024

20,866,263.00 2024 Taxes A
102,155,221.00 2024 Assessed Value A

204.2603677 Tax Rate Per \$1,000 A

10,860.00 Assessed Average Value
2,218.27 Taxes

23,872,423.00 2025 Taxes
101,334,691.00 2025 Assessed Value per Town Assessor*
9,331 2025 Total Parcels*
10,860.00 Average Household Assessed Value

235.5799654 Tax Rate Per \$1,000

10,860.00 Assessed Average Value
2,558.40 Taxes

340.13 Increase to Average Household

*-From 2024 Town Tentative Roll published on eastchester.org

Eastchester Fire District- 2024 Fund Balance Estimate

Fund Balance @ 12/31/2023
Per Audited Financial Statements

Nonspendable	\$ 976,374.00	
Restricted- Capital Reserve	\$ 558,524.00	
Assigned- 2024 Budget Encumbrances and Liquidity Reserve	\$ 7,763,505.00	
Unassigned	\$ 1,490,890.00	
Total fund balances @ 12/31/2023		\$ 10,789,293.00

Tax collection May 2024 \$ 20,866,263.00

Expenditures through 8/31/24 \$ 13,937,479.42

Estimated Remaining Expenses:

Estimated Operating Expenses (4 months @ est \$1.25M)	\$ 5,000,000.00
December Holiday Pay	\$ 250,000.00
NYSLRS- Per 2024 Estimate	\$ 3,154,037.00

Total Estimated Remaining Expenses \$ 8,404,037.00

Estimated Fund Balance @ 12/31/2024 \$ 9,314,039.58

Nonspendable	\$ 788,509.25
Restricted- Capital Reserve	\$ 435,000.00
Assigned- Liquidity Reserve (4.5 months @ est \$1.25M)	\$ 5,625,000.00
Assigned- 2025 Budget Appropriation	\$ 500,000.00
Assigned- Apparatus	\$ 500,000.00

Unassigned \$ 1,465,530.33