

Eastchester Fire District 2026 Budget

Eastchester, NY Fire District

Proposed Budget Adopted by the Eastchester BoFC at the September 18, 2025 Meeting

4.68% YOY Change

	2025 Budget	2026	\$ Difference	% Difference
1001 Real Property Taxes	23,872,423.00	24,990,650.00	1,118,227.00	4.68%
2401 Interest Earnings	-	60,000.00	60,000.00	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	\$ 23,893,423.00	\$ 25,071,650.00		

Expenses

3410.15 Uniformed Firefighters salary	6,600,000.00	7,200,000.00	600,000.00	9.09%
9060.81 Hospital	4,100,000.00	4,100,000.00	-	0.00%
9010.8 NYS Retirement	3,600,000.00	3,950,000.00	350,000.00	9.72%
3410.2 Fire Equipment and Capital Outlay	630,000.00	250,000.00	(380,000.00)	-60.32%
3410.21 Cap Imp Station 4 Exterior			-	0.00%
3410.22 Cap Imp Station 4 Interior			-	0.00%
3410.14 Fire Lieutenants salary	1,330,000.00	1,450,000.00	120,000.00	
3410.13 Fire Captains salary	900,000.00	1,020,000.00	120,000.00	13.33%
9020.8 Social Security	860,000.00	903,000.00	43,000.00	5.00%
3411.1 Holiday Pay	605,000.00	700,000.00	95,000.00	15.70%
3413.1 Overtime - Firefighters	1,250,000.00	1,250,000.00	-	0.00%
3413.3 Overtime- Training	150,000.00	160,000.00	10,000.00	6.67%
3413.4 Overtime- Sick Incentive	100,000.00	50,000.00	(50,000.00)	-50.00%
3413.14 Overtime- Chiefs	-	50,000.00	50,000.00	
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	230,000.00	254,000.00	24,000.00	10.43%
3410.12 Assistant Fire Chief salary	197,000.00	218,000.00	21,000.00	9.63%
3410.18 Treasurer/Secy/PT Asst salary	176,200.00	176,200.00	-	0.00%
9060.82 Dental	140,000.00	155,000.00	15,000.00	10.71%
3416.1 Terminal Leave	400,000.00	400,000.00	-	0.00%
3410.16 Maintenance Workers salary	77,000.00	77,000.00	-	0.00%
3410.17 Mechanics salary	50,000.00	50,000.00	-	100.00%
9060.83 Optical Plan - Local 916	53,000.00	50,000.00	(3,000.00)	-5.66%
9045.8 Life Insurance - Local 916	46,000.00	55,000.00	9,000.00	19.57%
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	100,000.00	100,000.00	-	0.00%
3410.48 Labor Consultants/Attorney fees	-	-	-	
3210.3 Vehicle Maintenance	100,000.00	130,000.00	30,000.00	30.00%
1150.5 Insurance	225,000.00	236,250.00	11,250.00	5.00%
3060.2 Fuel & Electric	100,000.00	110,000.00	10,000.00	10.00%
3240.3 Bldg/Prop Repairs & Maintenance	200,000.00	200,000.00	-	0.00%
3010.2 Coats, Boots, Helmets	75,000.00	110,000.00	35,000.00	46.67%
3070.2 Telephone	55,000.00		(55,000.00)	-100.00%
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	180,000.00	30,000.00	20.00%
9030.8 Payroll Tax - MTA	38,823.00	41,000.00	2,177.00	5.61%
9050.8 Physician / Medical costs	60,000.00	60,000.00	-	0.00%

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3160.4 Fire Training	44,000.00	44,000.00	-	0.00%
3105.4 Uniforms	76,000.00	76,000.00	-	0.00%
3120.4 EMS Supplies	20,000.00	20,000.00	-	0.00%
3030.2 Hoses & Nozzles	20,000.00	30,000.00	10,000.00	50.00%
3125.4 Communications & Connectivity	66,200.00	135,000.00	68,800.00	103.93%
3220.3 Radio Equipment & Maintenance	60,000.00	60,000.00	-	0.00%
3410.44 Accountant Year-End fees	17,500.00	19,000.00	1,500.00	8.57%
3040.2 Tires	16,000.00	16,000.00	-	0.00%
3150.4 Elections & Referendums	10,500.00	15,000.00	4,500.00	42.86%
3155.4 Sewer Tax	14,000.00	18,000.00	4,000.00	28.57%
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	18,000.00	7,000.00	63.64%
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	23,893,423.00	25,071,650.00	
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4.684% YOY Change

2026 Budget Highlights

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

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

2 A MOA was currently ratified by the Board and the Union, which dictates salaries and related benefits for the period 2025-2027
Comp & Benefits account for approximately 90% of the budget

3 This budget does not include any reserve for capital improvements

The budget does include \$250,000 for replacement of three vehicles per Assistant Chief Yozzo's Apparatus Replacement Plan

4 NYSLRS has released its projected invoices for 2026:

Per the projection, our NYSLRS contribution rates are increasing an average of approximately 10% from 2025.

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

5 NYSHIP premium rates for 2026 will not be released until after the October Budget Hearing.

2025 rates remained largely consistent from 2024, however, a 12% increase was budgeted.

Based on the above, no additional increase is included in the 2026 budget.

Tax Cap Calculation 2026

Last Year's Levy		23,872,423.00
Tax Base Growth Factor	<u>1.0036</u>	23,958,363.72
Allowable Levy Growth Factor	<u>1.02</u>	24,437,531.00
Available Carryover		<hr/>
Allowable 2026 Levy		24,437,531.00
ERS Exclusion		-
PFRS Exclusion		84,784.00
Tax Levy Limit, Adjusted for Exclusions		24,522,315.00
Allowable Difference (Increase)		649,892.00
Allowable % Increase		2.7224%
Proposed Levy		24,990,650.00
Proposed Increase	4.684%	1,118,227.00
Does Proposed Increase Exceed the Tax Cap?		Yes

Eastchester Fire District- 2025 Fund Balance Estimate

Fund Balance @ 12/31/2024

Per Audited Financial Statements

Nonspendable	\$ 1,080,557.00	
Restricted- Capital Reserve	\$ 374,913.00	
Assigned- 2024 Budget Encumbrances and Liquidity Reserve	\$ 6,674,041.00	
Unassigned	\$ 1,444,919.00	
Total fund balances @ 12/31/2024		\$ 9,574,430.00

Tax collection May 2025 \$ 23,872,423.00

Expenditures through 8/31/25 \$ 11,619,787.87

Estimated Remaining Expenses:

Estimated Operating Expenses (4 months @ est \$1.25M)	\$ 5,000,000.00
December Holiday Pay	\$ 340,000.00
NYSLRS- Per 2025 Estimate	\$ 3,560,000.00

Total Estimated Remaining Expenses \$ 8,900,000.00

Estimated Fund Balance @ 12/31/2025 \$ 12,927,065.13

Nonspendable	\$ 890,000.00
Restricted- Capital Reserve	\$ 377,164.82
Assigned- Liquidity Reserve (4.5 months @ est \$1.25M)	\$ 5,625,000.00
Assigned- 2026 Budget Appropriation	
Assigned- Apparatus	\$ 1,000,000.00

Unassigned \$ 5,034,900.31