

2025 BUDGET

PREPARED FOR

North Greece Fire District

1766 Latta Rd

Rochester, NY 14612

PREPARED BY

Andy Hinds

Treasurer | North Greece Fire District



Budget Summary Information

	budget 2024	proposed 2025	2025 \$ increase	2025 % increase
Appropriations				
.1 Personal Services	\$7,404,284	\$7,632,206	\$227,922	3.08%
.8 Employee Benefits	\$4,959,111	\$5,468,354	\$509,243	10.27%
.2 Equipment and Capital Outlay	\$1,520,121	\$1,546,246	\$26,125	1.72%
.4 Contractual Expenditures	\$935,189	\$1,058,152	\$122,963	13.15%
.6 Debt Service Principal		\$0	\$0	
.7 Debt Service Interest		\$511,215	\$511,215	
Contingency	\$500,000	\$600,000	\$100,000	20.00%
Funding of Reserves	\$547,750	\$408,037	-\$139,713	-25.51%
Total:	\$15,866,455	\$17,224,210	\$1,357,755	8.56%

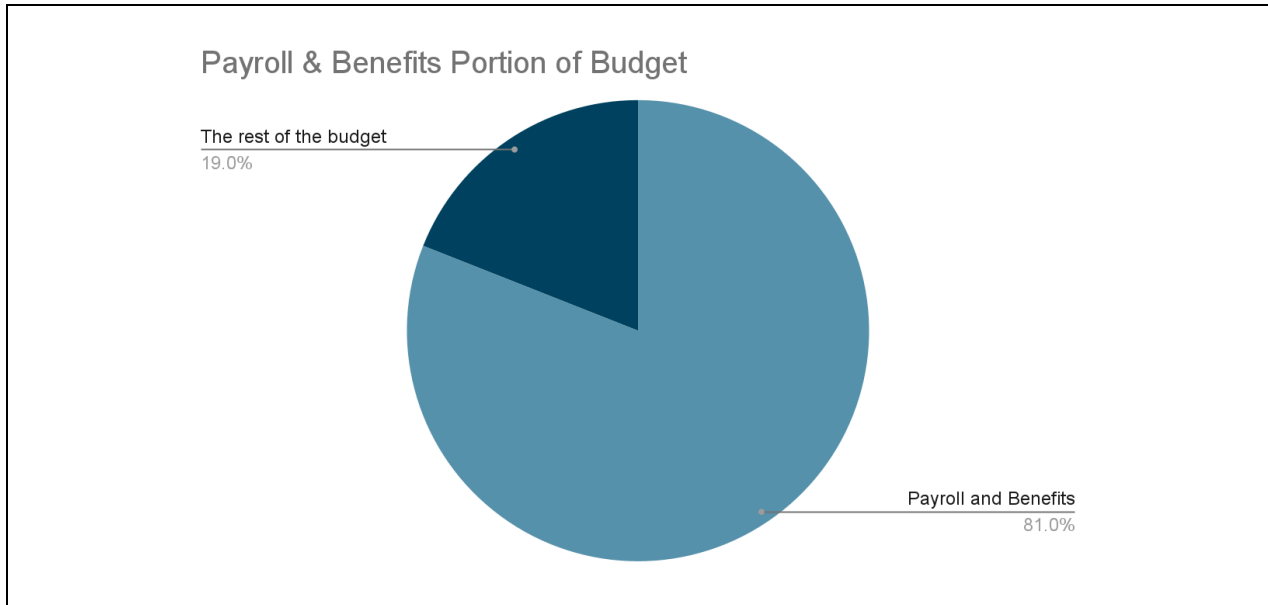
Revenues and Use of Funds				
Other Revenue	\$394,928	\$439,918	\$44,990	11.39%
Use of Reserves	\$125,000	\$723,553	\$598,553	478.84%
Use of Fund Balance	\$1,100,000	\$1,000,000	-\$100,000	-9.09%
Tax Levy	\$14,246,527	\$15,528,714	\$1,282,187	9.00%

Fund Balance				
Estimated Unassigned Fund Balance or	\$2,658,344	\$2,709,828		
Target Available Fund Balance	\$2,582,930	\$2,735,745		

Tax Breakdown Estimates - Information Purposes Only				
Greece Assessed Value	\$2,801,229,861	\$2,820,000,811	\$18,770,950	0.67%
Parma Assessed Value	\$143,376,978	\$256,420,985	\$113,044,007	78.84%
NYS Greece Equalization Rate	75.12%	68.00%		-9.48%
NYS Parma Equalization Rate	71.00%	100.00%		40.85%
Greece Full Valuation (after Equalized)	\$3,729,006,737	\$4,147,060,016	\$418,053,279	11.21%
Parma Full Valuation (after Equalized)	\$201,939,406	\$256,420,985	\$54,481,579	26.98%
Greece Levy \$ amount	\$13,514,659	\$14,624,455	\$1,109,796	8.21%
Parma Levy \$ amount	\$731,868	\$904,259	\$172,391	23.55%
Greece Rate	\$4.825	\$5.186	\$0.361	7.48%
Parma Rate	\$5.105	\$3.526	-\$1.579	-30.92%

Payroll and Benefits Budget Summary

Payroll and Benefits average 81% of the Tax Levy over the past 5 years. The largest three singular line items in the Fire District's budget are: Regular Salary, NYS Retirement, and Health Insurance.



The payroll portion of this budget calls for an increase of 3% over 2024's budgeted amount. This is a very modest increase as we are on target for 2024 to come in under budget.

This budget calls for a 10% increase in the Benefits portion. The largest drivers are the retirement system which is expected to have a rate increase, and also health insurance which is expected to have a very large increase. Both factors are out of the control of the District.

3410.1 Personal (Payroll)		
Description	2025 Budget	2024 Budget
	\$7,632,206	\$7,404,284
<i>1002 Gross Payroll (both) (no \$'s in acct.)</i>		
1004 Wages - Regular Salary/Hourly	\$6,017,791	\$5,829,849
1006 Wages - Straight Time OT 1.0X	\$606,304	\$582,985
1008 Wages - 1.5X Overtime	\$171,600	\$165,000
1010 Wages - 202 Half Time OT 0.5X (salary	\$67,600	\$65,000
1014 Wages - Acting Pay	\$1,000	\$500
1016 Wages - Hourly Adj on ST OT	\$11,440	\$11,000
1018 Payment in Lieu of Medical Insurance	\$36,395	\$32,000
1022 Holiday Pay	\$267,606	\$267,000
1023 Vacation Time Pay (hourly)	\$45,000	\$45,000
1024 Vacation Time BuyBack	\$192,850	\$203,000
1026 Comp Time Buy Back	\$86,920	\$82,000
1028 Miscellaneous Earnings	\$2,000	\$2,000
1030 Sick Time Pay (hourly)	\$10,000	\$10,000
1031 Time Off Pay (Other)	\$10,000	\$10,000
1032 Payroll Non Taxable Reimburse	\$1,000	\$1,000
1038 Payroll Stipend	\$4,250	\$4,250
1039 Payroll Processing Expenses	\$10,200	\$10,200
1045 Years of Service 5-Years	\$14,500	\$9,500
1046 Years of Service 10-Years	\$11,500	\$8,000
1047 Years of Service 15-Years	\$29,250	\$33,750
1048 Years of Service 20-Years	\$35,000	\$32,250
1049 Years of Service 25-Years	\$0	\$0

3410.8 Benefits		
Description	2025 Budget	2024 Budget
	\$5,453,273	\$4,958,311
<i>8010 Employer Share of FICA</i>		
8012 Employer Social Security Tax	\$475,211	\$461,012
8014 Employer Medicare Tax	\$118,802	\$115,253
<i>8020 NYS Retirement Employer Contributions</i>		
8021 NYSLRS Employer Contribution ERS	\$71,500	\$72,000
8022 NYSLRS Employer Contribution PFRS	\$2,127,500	\$2,000,000
<i>8030 - District Medical for Employees</i>		
8033 Medical Insurance	\$1,444,488	\$1,224,142
8035 HRA Claims Paid	\$385,000	\$275,000
8037 HRA/FSA Admin Fees	\$2,650	\$2,500
8040 Dental Insurance	\$70,200	\$65,000
8043 Vision Insurance	\$9,270	\$9,000
8044 COBRA 15	\$200	\$200
8045 Bene-Care Compliance Testing	\$600	\$600
8046 PCORI Fees	\$220	\$220
8047 Medical Evaluations / Treatment / Drug Tes	\$40,000	\$50,000
8048 EAP Annual Contract	\$0	\$2,200
<i>8050 District Insurances Employees</i>		
8051 Insurance Accident & Health	\$9,148	\$11,000
8052 Insurance - Life	\$10,000	\$10,000
8053 Insurance - VFBL	\$30,000	\$33,000
8054 Workers' Comp Premium	\$230,000	\$261,000
8055 Insurance - VFF Cancer Benefit	\$3,520	\$3,200
<i>8060 District Retirees Benefits</i>		
8061 Medical Insurance for Retirees	\$388,422	\$323,685
8062 Dental Insurance for Retirees	\$19,236	\$15,300
8063 Vision Insurance for Retirees	\$1,545	\$2,179
8064 HRA Admin Fees for Retirees	\$1,312	\$720
8065 HRA Claims Paid Retirees	\$13,316	\$20,000
8066 Medical Lieu for Retirees	\$1,133	\$1,100
8049 8049 - Medical Related Unspecified	\$0	\$800

Contractual Budget Summary

Contractual Expenditures are those made for purchases of services performed, or for supplies or consumables, or maintenance to a capital asset.

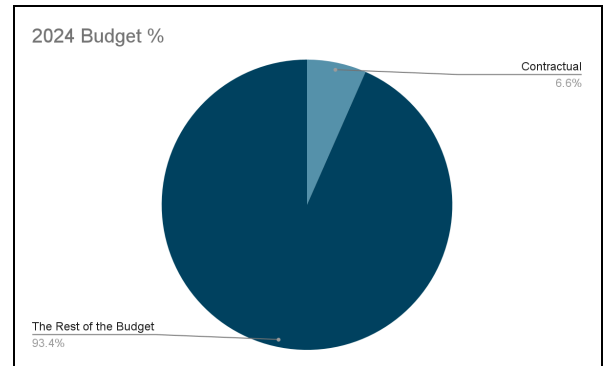
Contractual Expenses made up 6.6% of the 2024 Tax Levy, and therefore are a relatively small portion of the Budget.

The categories are broken up into 7 groups of categories:

- 4000 Buildings & Grounds
- 4100 Equipment Supplies & Maintenance
- 4200 Vehicle Supplies & Maintenance
- 4300 Professional Services
- 4400 Office Expenses
- 4500 Training
- 4600 Other

There are a total 47 Categories included in the Contractual portion of the budget, 2 of which are new for 2025:

- 4215 - Mechanic Equipment Maintenance
- 4350 - Cybersecurity and IT Managed Services



2025 Proposed Contractual Total

\$1,058,152

13.1% increase over 2024

3410.4 Contractual Expenditures

Category	Description	2025 Budget	2024 Budget
		\$1,058,152	\$935,189
Buildings & Grounds	4001 - Station 1 Maintenance	\$51,001	\$23,000
Buildings & Grounds	4002 - Station 2 Maintenance	\$49,700	\$50,000
Buildings & Grounds	4003 - Station 3 Maintenance	\$18,250	\$18,375
Buildings & Grounds	4004 - Training Facility Maintenance	\$33,250	\$35,000
Buildings & Grounds	4010 - Utilities Gas & Electric	\$90,000	\$90,000
Buildings & Grounds	4020 - Utilities Water	\$6,000	\$6,000
Buildings & Grounds	4030 - Utilities Waste Disposal	\$11,550	\$10,500
Buildings & Grounds	4040 - Property Tax	\$4,850	\$5,000
Equipment Supplies & Maintenance	4110 - PPE Supplies & Maintenance	\$29,835	\$22,930
Equipment Supplies & Maintenance	4120 - EMS Supplies & Maintenance	\$10,350	\$10,000
Equipment Supplies & Maintenance	4130 - Hose Supplies & Maintenance	\$15,261	\$10,000
Equipment Supplies & Maintenance	4140 - SCBA Supplies & Maintenance	\$17,600	\$14,000
Equipment Supplies & Maintenance	4150 - Extinguisher Supplies & Maintenance	\$3,229	\$3,000
Equipment Supplies & Maintenance	4160 - Preemption Device Maintenance	\$8,000	\$7,325
Equipment Supplies & Maintenance	4170 - Radios Supplies & Maintenance	\$15,000	\$10,588
Equipment Supplies & Maintenance	4180 - Uniforms	\$35,088	\$34,808
Equipment Supplies & Maintenance	4190 - Equipment Supplies & Maintenance Other	\$13,000	\$13,000
Vehicle Supplies & Maintenance	4210 - Fuel - Gas & Diesel	\$50,000	\$50,000
Vehicle Supplies & Maintenance	4215 - Mechanic Equipment Maintenance	\$1,000	
Vehicle Supplies & Maintenance	4220 - Large Vehicle Supplies	\$30,000	\$9,000
Vehicle Supplies & Maintenance	4230 - Utility Vehicle Maintenance & Supplies	\$12,850	\$13,000
Vehicle Supplies & Maintenance	4251 - R278 Maintenance #4047 '04 Rescue	\$10,000	\$10,000
Vehicle Supplies & Maintenance	4252 - E277 Maintenance #4051 '05 Crimson	\$10,000	\$5,000
Vehicle Supplies & Maintenance	4254 - Q270 Maintenance #4072 '15 Sutphen	\$15,000	\$40,000
Vehicle Supplies & Maintenance	4255 - E275 Maintenance #4076 '18 Sutphen	\$15,000	\$10,000
Vehicle Supplies & Maintenance	4256 - E274 Maintenance #4077 '18 Sutphen	\$15,000	\$15,000
Vehicle Supplies & Maintenance	4257 - E273 Maintenance #4085 '23 Sutphen	\$15,000	\$15,000
Professional Services	4310 - Attorney Fees	\$17,000	\$19,000
Professional Services	4320 - Auditor Fees	\$15,000	\$15,000
Professional Services	4330 - Background Investigations	\$1,000	\$300
Professional Services	4340 - Professional Services Other	\$12,000	\$15,000
Professional Services	4350 - Cybersecurity and IT Managed Services	\$26,082	
Office Expenses	4410 - Advertising	\$1,000	\$830
Office Expenses	4420 - Dues & Subscriptions	\$8,000	\$8,350
Office Expenses	4440 - Voting	\$1,000	\$700
Office Expenses	4450 - Bank Fees	\$700	\$2,000
Office Expenses	4460 - Telecom Service	\$56,900	\$67,900
Office Expenses	4470 - IT Software License, Support, Supplies	\$69,138	\$69,465
Office Expenses	4480 - Copier	\$2,500	\$2,000
Office Expenses	4490 - Fire Station House Supplies - All Stations	\$35,000	\$31,000
Training	4510 - Training (includes Travel for Training)	\$86,795	\$57,695
Training	4520 - NYS CME Program	\$0	\$0
Insurance	4610 - Insurance - Comp & Liability	\$88,000	\$73,000
Fire Safety	4620 - Community Risk Reduction	\$9,223	\$9,223
Travel	4630 - Travel (non Training)	\$2,000	\$1,200
LOSAP	4640 - LOSAP	\$26,000	\$22,000
Annual Inspection & Awards	4650 - Annual Inspection & Awards	\$15,000	\$10,000

3410.2 Equipment and Capital Outlay		
Description	2025 Budget	2024 Budget
	\$1,546,246	\$1,520,121
Multiyear Capital Plan - Equipment	\$405,246	
Multiyear Capital Plan - Fleet	\$100,000	
Multiyear Capital Plan - Facility	\$1,041,000	
2002 Radios		\$0
2004 IT & Telecom		\$10,000
2010 Capital Assets/Construction		\$1,230,000 [1]
2021 EMS		\$7,955
2022 Hose		\$28,706
2023 PPE		\$67,060
2024 SCBA		\$3,400
2025 Vehicles		\$100,000
*new 2026 Utility Vehicles		
2029 Other		\$73,000

RESERVE ACCOUNTS

Reserve:	Expected 2024 Ending Balance:	2025 Budget Use of Reserve	2025 Budget Funding of Reserve	2025 Expected Interest	2025 Final Balance
TOTAL:	\$5,994,233	\$723,553	\$408,037	\$166,208	\$5,844,925
Equipment	\$3,102,865	\$0	\$408,037	\$99,844	\$3,610,746
Construction	\$2,578,378	\$723,553	\$0	\$57,287	\$1,912,112
Retirement	\$312,990	\$0	\$0	\$9,077	\$322,067

REVENUE OVERVIEW

		2025 Budget	2024 Budget
	Other Revenue	\$439,918	\$394,928
A1081 Other Payments in Lieu of Taxes	Affinity Ln PILOT	\$11,000	\$10,000
A2401 - Interest and Earnings	Interest Income	\$308,990	\$250,000
A2410 - Rental of Real Property	Cell Tower Rental	\$41,928	\$41,928
A2410 - Rental of Real Property	Training Facility Rental	\$7,500	\$8,000
A2665 - Sales of Equipment	Sale of Equipment	\$0	\$25,000
A2770 - Unclassified	Intermunicipal Agreement Mechanic	\$70,000	\$60,000
	OTHER	\$500	

2024 Budget Surplus Worksheet			
\$186,953	Anticipated Revenue yet to come		
\$226,862	Projected Surplus in Payroll		
\$689,324	Projected Surplus in Capital		
\$164,443	Projected Surplus in Benefits		
\$1,267,582	Projected Total Surplus		
\$600,000	Station 3 Capital Project - Interfund Transfer		
\$500,000	Assigned to 2026 Budget		
\$125,000	Remove 2024 Budgeted Use of Retirement Reserve		
\$1,225,000	Total Use of Surplus		

North Greece Fire District 2024 Budget Spending Limitation Worksheet

Worksheet A - Computation of Statutory Spending Limitation				
Budget Year:	2024			
Valuation Year:	2022			
Use Assessments for 2 years before the budget year. So, for 2024's budget, use 2022's assessments				
	Town	Assessed Value	Equalization Rate	Full Valuations (AV/ER)
	Greece	\$2,820,000,811.4	68.0%	\$4,147,060,016
	Parma	\$256,420,985	100.0%	\$256,420,985
	Total Full Valuations:			\$4,403,481,001
	Less First Million of Full Valuation			\$1,000,000
	Excess Over First Million of Full Valuation			\$4,402,481,001
	Multiply Excess by one Mil			0.001
	Expenditures Permitted on Full Valuation Above \$1,000,000			\$4,402,481
	Add Expenditures Permitted on Full Valuation Below First \$1,000,000			\$2,000
	Statutory Spending Limitation for: -1			\$4,404,481
	Add Exclusions from Statutory Spending Limitation (Town Law, Section 176(18) (from Worksheet B))			\$14,011,110
	Add Spending Authorized by Voters in Excess of Statutory Spending (Town Law, Section 179) (Proposition Adopted on 12/11/2007)			\$1,000,000
	Sum of Statutory Spending Limitation, Exclusions and Excess Spending Authorized by Voters			\$19,415,591
	Less Budget Appropriations			\$17,224,210
	Statutory Spending Limitation Margin			\$2,191,381
Worksheet B - Exclusions from Statutory Spending Limitation				
1	Payments under contracts made pursuant to subdivisions 12 and 22 of Section 176 of the Town Law. Subdivision 12 - A contract for a supply of water and for furnishing, erecting, maintaining and repairing Subdivision 22 - A contract for furnishing fire protection within the fire district, including emergency services and general ambulance services.			\$0
2	Payments under a lease to provide a supply of water for fire fighting purposes made pursuant to Subdivision 12-a of Section 176 of the Town Law.			\$0
3	Principal and interest on bonds, bond anticipation notes, capital notes and certain budget notes, and interest on certain tax anticipation notes.			\$511,215
4	Compensation of paid fire district officers, fire department officers, firefighters and other paid personnel of the fire department, including fringe benefits.			\$7,632,206
	Compensation of paid fire district officers, fire department officers, firefighters and other paid personnel of the fire department, including fringe benefits.			\$1,911,608
5	District's contribution to the New York State and Local Employees' Retirement System and the New York State and Local Police and Fire Retirement System.			\$2,199,000
6	Payments made when participating in a county self-insurance plan under the Workers' Compensation Law.			\$0
7	Insurance premiums and any payments required as a self-insurer, pursuant to Volunteer Firefighters' Benefit Law and Workers' Compensation Law, less the amount of certain recoveries of benefits and compensation.			\$0
8	Payment required annually to fund service awards to volunteer firefighters made pursuant to Article 11-A of the General Municipal Law.			\$26,000
9	Cost of blanket accident insurance to insure volunteer firefighters against injury or death resulting from bodily injuries suffered in the performance of their duties.			\$263,520

10	Certain payments for the care and treatment of paid firefighters for disabilities incurred in performance of duty.	\$0
11	District's contributions for Social Security.	\$594,014
12	Payment of principal and interest on tax anticipation notes for new fire districts.	\$0
13	Payment of compromised claims and judgments under Subdivisions 28 and 30 of §176 of the Town Law.	\$0
14	Cost of insurance secured to indemnify the fire district against liability arising out of ownership, use or operation of a motor vehicle owned by the fire district	\$88,000
15	Payment of monetary awards to individuals pursuant to Subdivision 31 of §176 of the Town Law.	\$0
16	Cost of fuel for the fire district's emergency vehicles, including fuel tax carryovers.	\$50,000
17	Cost of annual independent audits required by Section 181-b (formerly Section 181-a) of the Town Law for fire districts with revenues of \$300,000 or more.	\$15,000
18	Appropriations to, or expenditures from, most reserve funds established pursuant to the General Municipal Law.	\$408,037
19	District's contribution to the State's unemployment insurance fund for paid officers and employees	\$0
20	Amounts received from fire protection, emergency reserve and general ambulance contracts	\$0
21	Use of gift proceeds.	\$0
22	Use of insurance proceeds received for the loss, theft, damage or destruction of real or personal property - when applied to repair or replace such property.	\$0
23	Use of premiums from the sale of district obligations, the unexpended portion of the proceeds of fire district obligations, and the income (interest) and capital gains realized on the temporary investment of the proceeds of district obligations	\$308,990
24	District's cost of insurance to indemnify the fire district against liability for benefits required to be paid or furnished pursuant to the enhanced cancer disability benefit established pursuant to General Municipal Law (GML) Section 205-cc, or for the payment of benefits required to be paid or furnished pursuant to GML Section 205-cc by a fire district which is a self-insurer under such law.	\$3,520

Tax Rate

Town Assessment and Level of Assessment Rate

In New York State, each town assesses the value of properties within its boundaries. The assessed value is a percentage of the property's market value, which the Towns label on their Assessment Roll as Uniform Percent of Value. This percentage varies by town and is determined by the town's assessor. For example, if a town has a percentage of 80%, a property with a market value of \$100,000 would have an assessed value of \$80,000. Over the past few years, both Greece and Parma have had rates lower than 100%, recognizing that the market value of their properties are higher than their assessed values.

Equalization Rate

The Equalization Rate is a ratio used to equalize the assessed values of properties across different towns. It's calculated by the New York State Office of Real Property Services and is used to ensure that properties in different towns are taxed fairly and equally. The Equalization Rate should be the same as the Towns' uniform percent of value, but if the State determines that a Town's assessment is inaccurate, it overrides the Town. This happened to the Town of Greece in 2024.

Fire District Taxation

When a fire district spans multiple towns, the taxation process becomes more complex. The fire district sets a single tax levy amount that it needs for a budget year. The County uses the Assessed Value and Equalization Rates of each town to determine what percentage of the fire district's total full valuation comes from each town. The County then uses that same percentage applied to the tax levy, to determine how much each town needs to contribute to the fire district.

So, the County uses the Full Valuation to determine the Towns' obligation to the Fire District tax. However, the tax rate on an individual's tax bill, is based on \$1,000 per Assessed Value. Determining that tax rate is actually outside of the Fire District's control.

For the past several years, Greece and Parma have both had levels of assessment other than 100%. However, in 2024 Parma updated their assessment to bring it up to 100% which will cause individual properties' assessments in Parma to go up. As a result, the properties in Greece will have a lower assessed value, but the equalization rate for Greece will also be less than 100% to fairly distribute the fire district tax between the two towns. As a result of this difference in equalization rates, the properties in the North Greece Fire District that are in the town of Parma will have a significantly lower TAX RATE than the properties that are in the town of Greece.

2025 Tax Rate and Assessments

Tax Rate and Assessments by Year						
Budget Year	2020	2021	2022	2023	2024	2025
Total NGFD Levy	\$9,909,556	\$11,107,504	\$12,264,178	\$13,355,234	\$14,246,527	\$15,528,714
Total Full Valuation	\$2,598,269,012	\$2,659,888,521	\$2,767,638,797	\$3,283,381,445	\$3,930,687,974	\$4,403,481,001
Total 100% Value Rate	\$3.814	\$4.176	\$4.431	\$4.068	\$3.624	\$3.526
GREECE						
Assessed Valuation (town)	\$2,470,487,636	\$2,525,452,892	\$2,619,055,272	\$2,675,760,523	\$2,801,036,011	\$2,820,000,811
Increase over previous year %		2.22%	3.71%	2.17%	4.68%	0.68%
Level of Assessment (town)	100.00%	100.00%	100.00%	86.00%	86.00%	68.00%
Adjusted Valuation (town)	\$2,470,487,636	\$2,525,452,892	\$2,619,055,272	\$3,111,349,445	\$3,257,018,617	\$4,147,060,016
Equalization Rate (State)	100.00%	100.00%	100.00%	86.00%	75.12%	68.00%
Full Valuation (State)	\$2,470,487,636	\$2,525,452,892	\$2,619,055,272	\$3,111,349,445	\$3,728,748,683	\$4,147,060,016
Increase over previous year %		2.22%	3.71%	18.80%	19.84%	11.22%
Town's % of District Valuation	95.08%	94.95%	94.63%	94.76%	94.86%	94.18%
Town's Portion of District Taxes	\$9,422,210	\$10,546,110	\$11,605,763	\$12,655,490	\$13,514,611	\$14,624,455
Increase percent on tax bill		11.93%	10.05%	9.04%	6.79%	8.21%
Tax Rate per 1,000 Assessment	\$3.814	\$4.176	\$4.431	\$4.730	\$4.825	\$5.186
PARMA						
Assessed Valuation (town)	\$127,781,376	\$130,402,560	\$135,211,008	\$139,345,920	\$143,376,896	\$256,420,985
Increase over previous year %		2.05%	3.69%	3.06%	2.89%	78.84%
Level of Assessment (town)	100.00%	97.00%	91.00%	81.00%	71.00%	100.00%
Adjusted Valuation (town)	\$127,781,376	\$134,435,629	\$148,583,525	\$172,032,000	\$201,939,290	\$256,420,985
Equalization Rate (State)	100.00%	97.00%	91.00%	81.00%	71.00%	100.00%
Full Valuation (State)	\$127,781,376	\$134,435,629	\$148,583,525	\$172,032,000	\$201,939,290	\$256,420,985
Increase over previous year %		5.21%	10.52%	15.78%	17.38%	26.98%
Town's % of District Valuation	4.92%	5.05%	5.37%	5.24%	5.14%	5.82%
Town's Portion of District Taxes	\$487,346	\$561,394	\$658,415	\$699,744	\$731,916	\$904,259
Increase percent on tax bill		15.19%	17.28%	6.28%	4.60%	23.55%
Tax Rate per 1,000 Assessment	\$3.814	\$4.305	\$4.870	\$5.022	\$5.105	\$3.526