

September 14, 2023

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

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The financials as of August 31, 2023 present a net budget surplus of approximately \$850K.

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 Includes Change Orders 2&3	\$ 649,533.00	\$ 649,533.00	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. Our last RFP covered the audit years 2018-2022 and was awarded to BST & Co, CPAs, LLP. It is now time to go out for RFP for 2023 and future periods.

In order to proceed, the Board needs to pass a resolution allowing us to publish a notice in The Journal News of the RFP. Then, the proposed timeline is below:



Tax Levy Limit, Adjusted for Exclusions	20,465,816.07
Allowable Difference (Increase)	<b>649,793.57</b>
Allowable % Increase	3.2791%

***Budget Factors***

- The budget will not include any additional personnel, and the District will benefit 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.
- NYSLRS has published its projected invoices for 2025. The rates increased approximately 15% for PFRS and 11% for ERS. These increases on their own 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

***Potential Budget Options***

**Option 1**

Budget increase of 5.3%, which exceeds the tax cap. This covers the increases to both the District’s healthcare costs (NYSHIP) and pension costs (NYSLRS), which total approximately \$1M/a 5% budget increase combined.

**Option 2**

Appropriate Fund Balance to avoid exceeding the tax cap. If the Board does not vote to exceed the tax cap for 2024, the District will need to appropriate unreserved surplus funds to cover \$410K of the above increases. Note that these are contractual increases outside of the control of the District, and they are subject

to future increases. Unreserved surplus funds are also being allocated for the tower ladder as discussed above.

***Budget Timeline***

The proposed budget must be adopted by September 26<sup>th</sup>.

The budget hearing will be held on Tuesday, October 17<sup>th</sup>.

# Option 1

## Eastchester Fire District 2024 DRAFT Eastchester, NY Fire District

5.30% YOY Change
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	2023 Budget	2024	\$ Difference	% Difference
<b>Appropriated Fund Balance</b>				
<b>Income</b>				
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%
<b>Total Income</b>	<b>\$ 19,837,022.50</b>	<b>\$ 20,887,263.00</b>		
<b>Expenses</b>				
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%
3050.2 Gasoline, Oil, Grease, Etc.	50,000.00	50,000.00	-	0.00%

**Eastchester, NY Fire District**

5.30% YOY Change

	2023 Budget	2024	\$ Difference	% Difference
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
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5.300% YOY Change

Option 2

Eastchester Fire District 2024 DRAFT  
Eastchester, NY Fire District

3.231% YOY Change

	2023 Budget	2024	\$ Difference	% Difference
Appropriated Fund Balance	0.00	410,000.00		
Income				
1001 Real Property Taxes	19,816,022.50	20,456,263.00	640,240.50	3.23%
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%
<b>Total Income</b>	<b>\$ 19,837,022.50</b>	<b>\$ 20,887,263.00</b>		
<b>Expenses</b>				
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%
3050.2 Gasoline, Oil, Grease, Etc.	50,000.00	50,000.00	-	0.00%

# Eastchester, NY Fire District

3.231% YOY Change

	2023 Budget	2024	\$ Difference	% Difference
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

3.231% 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)		<b>649,793.57</b>
Allowable % Increase		3.2791%
Proposed Levy		<b>20,456,263.00</b>
Proposed Increase	3.231%	640,240.50
Does Proposed Increase Exceed the Tax Cap?		No

**Account Balances  
As of August 31, 2023**

**Account Balances**

Checking/AP	3994	\$	382,953.42
Payroll	0950	\$	35,544.18
Capital Improvement Reserve	5995	\$	1,124,588.76
General Investment	5606	\$	4,677,509.76
Treasury Direct	TD	\$	12,000,000.00
Subtotal		\$	18,220,596.12

<b>Calculation of Unassigned Balance- THROUGH YEAR END</b>			
Balance as of 8/31/23		<b>\$</b>	<b>18,220,596.12</b>
Estimated Operating Expenses		\$	(5,000,000.00)
Holiday Pay 1		PAID	
PERMA		PAID	
Holiday Pay 2		\$	(275,000.00)
NYSLRS		\$	(2,750,000.00)
<b>Balance 12/31/23</b>		<b>\$</b>	<b>10,195,596.12</b>
Less: Amount in Reserve, restricted to capital improvements ONLY		\$	(1,124,588.76)
<b>Unassigned Balance 12/31/23</b>		<b>\$</b>	<b>9,071,007.36</b>
<b>Appropriated Balance:</b>			
Operating Expenses to Avoid TAN	\$	(5,490,729.64)	
Ladder Truck (FEMA Grant & Treasury Direct Interest)	\$	(274,000.00)	
			\$ (5,764,729.64)
<b>2024 Budget Encumbrances:</b>			
Captain's Car	\$	(120,000.00)	
Ladder Truck	\$	(400,000.00)	
Total		\$	(520,000.00)
Assigned- Ladder Truck Remainder		\$	(678,000.00)
<b>Portion of Balance Unassigned</b>		<b>\$</b>	<b>2,108,277.72</b>

## 2024 Budget Highlights

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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.

**Apparatus Purchase Commitments**

Ladder Truck Commitment		1,852,000.00
2023 Budget	400,000.00	
FEMA Grant- received	54,000.00	
SAM Grant- pending	500,000.00	
Treasury Direct Interest- thru 8.10.23	220,000.00	

Remainder- Unreserved Surplus                      **678,000.00**

Pierce Enforcer Pumper Commitment		1,064,000.00
2024 Budget	500,000.00	
2025 Budget	500,000.00	
2026 Budget	64,000.00	

**Anticipated NYSHIP Costs 2024**

Average Monthly Cost 2023	253,000.00
Estimated Total Cost 2023	3,036,000.00
Estimated Medicare B Premium Reimbursements	140,000.00
Total Anticipated 2023 Costs	3,176,000.00
2024- Estimated 10% increase	3,493,600.00

**NYSLRS Estimated Costs**

**2024 Estimate- pay in 2023**

Tier	Salary	Rate	Contribution
2	\$ 6,264,934.00	31.40%	\$ 1,967,189.28
5 cont	\$ 798,796.00	26.50%	\$ 211,680.94
5	\$ 268,025.00	29.90%	\$ 80,139.48
6	\$ 2,256,447.00	21.40%	\$ 482,879.66
			\$ 2,741,889.35

Tier	Salary	Rate	Contribution
A15	\$ 154,232.00	9.40%	\$ 14,497.81

**2025 Projection- pay in 2024**

Tier	Salary	Projection Factor	Projected Salary	Rate	Contribution	% Inc
2	\$ 6,264,934.00	0.97	\$ 6,076,985.98	35.90%	\$ 2,181,637.97	14%
5 cont	\$ 798,796.00	1.04	\$ 830,747.84	30.50%	\$ 253,378.09	15%
5	\$ 268,025.00	1.04	\$ 278,746.00	34.30%	\$ 95,609.88	15%
6	\$ 2,256,447.00	1.25	\$ 2,820,558.75	24.70%	\$ 696,678.01	15%
					\$ 3,227,303.95	

Tier	Salary	Projection Factor	Projected Salary	Rate	Contribution
A15	\$ 154,232.00	1.20	\$ 185,078.40	11.20%	\$ 20,728.78

	\$ 3,248,032.73
Prepayment	\$ 3,224,843.00
Savings	\$ 23,189.73

**Eastchester, NY Fire District**  
**Budget vs. Actuals: FY2023 - FY23 P&L**  
**Jan-August 2023**

	Actual	Total Budget	over Budget	% of Budget
<b>Income</b>				
<b>Use of Capital Reserve</b>				
<b>Budget Encumbrances</b>	120,246.83	120,246.83	0.00	100.00%
<b>1001 Real Property Taxes</b>	19,816,022.50	19,816,022.50	0.00	100.00%
<b>2701 Refund of PY Expenditure</b>	6,597.00		6,597.00	
<b>2401 Interest Earnings</b>	221,626.27		221,626.27	
<b>2705 Miscellaneous Income</b>	71,448.18		71,448.18	
<b>2770 Workers Comp - Reimbursement</b>	18,800.00	14,000.00	4,800.00	134.29%
<b>Total Income</b>	<b>\$ 20,254,740.78</b>	<b>\$ 19,950,269.33</b>	<b>\$ 304,471.45</b>	<b>101.53%</b>
<b>Gross Profit</b>	<b>\$ 20,254,740.78</b>	<b>\$ 19,950,269.33</b>	<b>\$ 304,471.45</b>	<b>101.53%</b>
<b>Expenses</b>				
<b>1110.4 Archiving Services &amp; Exp</b>	15,483.30	15,000.00	483.30	103.22%
<b>1110.5 Outside Services</b>	8,521.45	8,000.00	521.45	106.52%
<b>1120.5 Fire Prevention</b>	1,367.55	0.00	1,367.55	
<b>1140.5 Payroll Processing Expense</b>	6,603.08	7,333.36	(730.28)	90.04%
<b>1150.5 Insurance</b>	100,521.47	90,000.00	10,521.47	111.69%
<b>1170.5 Other Miscellaneous Expenses</b>	2,726.20	8,000.00	(5,273.80)	34.08%
<b>1180.5 Education &amp; Travel</b>	492.44	3,333.36	(2,840.92)	14.77%
<b>1200.5 Recruitment</b>	1.49	5,000.00	(4,998.51)	0.03%
<b>3010.2 Coats, Boots, Helmets</b>	49,732.27	94,526.60	(44,794.33)	52.61%
<b>3020.2 Tank Refills, Testing &amp; Rep</b>	4,096.52	13,333.36	(9,236.84)	30.72%
<b>3030.2 Hoses &amp; Nozzles</b>	25,908.61	25,402.18	506.43	101.99%
<b>3040.2 Tires</b>	11,209.93	10,666.68	543.25	105.09%
<b>3050.2 Gasoline, Oil, Grease, Etc.</b>	28,181.08	33,333.36	(5,152.28)	84.54%
<b>3060.2 Fuel &amp; Electric</b>	44,927.62	53,333.36	(8,405.74)	84.24%
<b>3070.2 Telephone</b>	17,252.82	36,666.68	(19,413.86)	47.05%
<b>3090.2 Certiorari</b>	26,075.15	133,333.36	(107,258.21)	19.56%
<b>3105.4 Uniforms</b>	53,657.45	41,795.48	11,861.97	128.38%
<b>3110.4 Shop Equipment &amp; Tools</b>	801.75	3,333.36	(2,531.61)	24.05%
<b>3115.4 Emergency Equipment</b>	52,617.99	100,000.00	(47,382.01)	52.62%
<b>3120.4 EMS Supplies and Services</b>	6,600.36	13,333.36	(6,733.00)	49.50%
<b>3125.4 Computers, Software &amp; Internet</b>	51,171.61	44,133.36	7,038.25	115.95%
<b>3130.4 Office Supplies</b>	3,565.15	5,333.36	(1,768.21)	66.85%
<b>3135.4 Postage</b>	812.26	1,000.00	(187.74)	81.23%
<b>3140.4 Subscriptions</b>	615.00	800.00	(185.00)	76.88%
<b>3145.4 Association Dues</b>	1,545.00	1,000.00	545.00	154.50%
<b>3150.4 Elections &amp; Referendums</b>	800.00	0.00	800.00	
<b>3155.4 Sewer Tax</b>	11,899.64	13,000.00	(1,100.36)	91.54%
<b>3160.4 Fire Training</b>	18,000.00	18,000.00	0.00	100.00%
<b>3210.3 Vehicle Maintenance</b>	56,435.69	50,000.00	6,435.69	112.87%
<b>3220.3 Radio Equipment &amp; Maintenance</b>	43,012.51	75,955.31	(32,942.80)	56.63%
<b>3230.3 Ladder &amp; Pump Testing</b>	4,897.35	4,000.00	897.35	122.43%
<b>3240.3 Bldg/Prop Repairs &amp; Maintenance</b>	140,580.43	86,666.68	53,913.75	162.21%

3410.11 Fire Chief salary	139,262.40	144,666.68	(5,404.28)	96.26%
3410.12 Assistant Fire Chief salary	113,233.60	113,333.36	(99.76)	99.91%
3410.13 Fire Captains salary	552,432.00	566,666.68	(14,234.68)	97.49%
3410.14 Fire Lieutenants salary	825,928.00	840,000.00	(14,072.00)	98.32%
3410.15 Uniformed Firefighters salary	3,891,234.92	4,013,333.36	(122,098.44)	96.96%
3410.16 Maintenance Workers salary	46,239.28	48,666.68	(2,427.40)	95.01%
3410.17 Mechanics salary	18,075.00	25,000.00	(6,925.00)	72.30%
3410.18 Treasurer/Secy/PT Asst salary	109,864.41	117,466.68	(7,602.27)	93.53%
3410.2 Fire Equipment and Capital Outlay	57,320.22	60,000.00	(2,679.78)	95.53%
3410.42 Accountants / Auditors fees			0.00	
3410.44 Year-End fees	16,500.00	17,500.00	(1,000.00)	94.29%
<b>Total 3410.42 Accountants / Auditors fees</b>	<b>\$ 16,500.00</b>	<b>\$ 17,500.00</b>	<b>\$ (1,000.00)</b>	<b>94.29%</b>
3410.46 Consultants fees	4,500.00		4,500.00	
3410.465 Consultant Fees- Engineers	29,450.00	43,333.36	(13,883.36)	67.96%
3410.47 Professional Consultants fees	16,306.50	60,000.00	(43,693.50)	27.18%
<b>Total 3410.46 Consultants fees</b>	<b>\$ 50,256.50</b>	<b>\$ 103,333.36</b>	<b>\$ (53,076.86)</b>	<b>48.64%</b>
3410.49 Payroll Clearing account	7,764.84		7,764.84	
3410.81 Disabled Firemen salary -207A's	103,122.51	134,000.00	(30,877.49)	76.96%
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	474,353.02	553,500.00	(79,146.98)	85.70%
3413.12 Overtime- Training		0.00	0.00	
3413.13 Overtime- Sick Incentive	31,816.08	66,666.68	(34,850.60)	47.72%
3413.2 Overtime - Fire Prevention	22,198.95	26,666.68	(4,467.73)	83.25%
3414.1 EMT Training	18,432.42	15,000.00	3,432.42	122.88%
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	503,051.99	506,666.68	(3,614.69)	99.29%
9030.8 Payroll Tax - MTA	22,357.96	25,214.98	(2,857.02)	88.67%
9040.8 Workers Compensation	235,154.00	255,000.00	(19,846.00)	92.22%
9045.8 Life Insurance - Local 916	43,849.13	23,000.00	20,849.13	190.65%
9050.8 Physician / Medical costs	12,547.50	20,000.00	(7,452.50)	62.74%
9060.81 Hospital	2,286,032.16	2,212,500.01	73,532.15	103.32%
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%
<b>Total Expenses</b>	<b>\$ 10,878,512.66</b>	<b>\$ 11,424,795.04</b>	<b>\$ (546,282.38)</b>	<b>95.22%</b>
<b>Net Operating Income</b>	<b>\$ 9,376,228.12</b>	<b>\$ 8,525,474.29</b>	<b>\$ 850,753.83</b>	<b>109.98%</b>
<b>Net Income</b>	<b>\$ 9,376,228.12</b>	<b>\$ 8,525,474.29</b>	<b>\$ 850,753.83</b>	<b>109.98%</b>

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

	Total			
	Actual	Budget	over Budget	% of Budget
<b>Income</b>				
<b>Use of Capital Reserve</b>				
<b>Budget Encumbrances</b>	234,483.71	234,483.71	0.00	100.00%
<b>1001 Real Property Taxes</b>	19,816,022.50	19,816,022.50	0.00	100.00%
<b>2401 Interest Earnings</b>	221,626.27		221,626.27	
<b>2701 Refund of PY Expenditure</b>	6,597.00		6,597.00	
<b>2705 Miscellaneous Income</b>	71,448.18		71,448.18	
<b>2770 Workers Comp - Reimbursement</b>	18,800.00	21,000.00	(2,200.00)	89.52%
<b>Total Income</b>	<b>\$ 20,368,977.66</b>	<b>\$ 20,071,506.21</b>	<b>\$ 297,471.45</b>	<b>101.48%</b>
<b>Gross Profit</b>	<b>\$ 20,368,977.66</b>	<b>\$ 20,071,506.21</b>	<b>\$ 297,471.45</b>	<b>101.48%</b>
<b>Expenses</b>				
<b>1110.4 Archiving Services &amp; Exp</b>	15,483.30	19,519.00	(4,035.70)	79.32%
<b>1110.5 Outside Services</b>	8,521.45	12,000.00	(3,478.55)	71.01%
<b>1120.5 Fire Prevention</b>	1,367.55	9,000.00	(7,632.45)	15.20%
<b>1140.5 Payroll Processing Expense</b>	6,603.08	11,000.00	(4,396.92)	60.03%
<b>1150.5 Insurance</b>	135,094.47	120,000.00	15,094.47	112.58%
<b>1170.5 Other Miscellaneous Expenses</b>	2,726.20	12,000.00	(9,273.80)	22.72%
<b>1180.5 Education &amp; Travel</b>	492.44	5,000.00	(4,507.56)	9.85%
<b>1200.5 Recruitment</b>	1.49	5,000.00	(4,998.51)	0.03%
<b>3010.2 Coats, Boots, Helmets</b>	49,732.27	144,697.80	(94,965.53)	34.37%
<b>3020.2 Tank Refills, Testing &amp; Rep</b>	4,096.52	20,000.00	(15,903.48)	20.48%
<b>3030.2 Hoses &amp; Nozzles</b>	25,903.61	50,725.18	(24,821.57)	51.07%
<b>3040.2 Tires</b>	11,209.93	16,000.00	(4,790.07)	70.06%
<b>3050.2 Gasoline, Oil, Grease, Etc.</b>	28,181.08	50,000.00	(21,818.92)	56.36%
<b>3060.2 Fuel &amp; Electric</b>	44,927.62	80,000.00	(35,072.38)	56.16%
<b>3070.2 Telephone</b>	17,252.82	55,000.00	(37,747.18)	31.37%
<b>3090.2 Certiorari</b>	26,075.15	175,000.00	(148,924.85)	14.90%
<b>3105.4 Uniforms</b>	53,657.45	54,250.00	(592.55)	98.91%
<b>3110.4 Shop Equipment &amp; Tools</b>	801.75	5,000.00	(4,198.25)	16.04%
<b>3115.4 Emergency Equipment</b>	52,617.99	150,000.00	(97,382.01)	35.08%
<b>3120.4 EMS Supplies and Services</b>	6,600.36	20,000.00	(13,399.64)	33.00%
<b>3125.4 Computers, Software &amp; Internet</b>	51,171.61	66,200.00	(15,028.39)	77.30%
<b>3130.4 Office Supplies</b>	3,565.15	8,000.00	(4,434.85)	44.56%
<b>3135.4 Postage</b>	812.26	1,500.00	(687.74)	54.15%
<b>3140.4 Subscriptions</b>	615.00	1,200.00	(585.00)	51.25%
<b>3145.4 Association Dues</b>	1,545.00	1,500.00	45.00	103.00%
<b>3150.4 Elections &amp; Referendums</b>	800.00	10,000.00	(9,200.00)	8.00%
<b>3155.4 Sewer Tax</b>	11,899.64	13,000.00	(1,100.36)	91.54%
<b>3160.4 Fire Training</b>	18,000.00	26,000.00	(8,000.00)	69.23%
<b>3210.3 Vehicle Maintenance</b>	56,435.69	70,000.00	(13,564.31)	80.62%
<b>3220.3 Radio Equipment &amp; Maintenance</b>	43,012.51	146,325.63	(103,313.12)	29.40%
<b>3230.3 Ladder &amp; Pump Testing</b>	4,897.35	4,000.00	897.35	122.43%
<b>3240.3 Bldg/Prop Repairs &amp; Maintenance</b>	140,580.43	130,000.00	10,580.43	108.14%

3410.11 Fire Chief salary	139,262.40	208,000.00	(68,737.60)	66.95%
3410.12 Assistant Fire Chief salary	113,233.60	170,000.00	(56,766.40)	66.61%
3410.13 Fire Captains salary	552,432.00	850,000.00	(297,568.00)	64.99%
3410.14 Fire Lieutenants salary	825,928.00	1,260,000.00	(434,072.00)	65.55%
3410.15 Uniformed Firefighters salary	3,891,234.92	6,020,000.00	(2,128,765.08)	64.64%
3410.16 Maintenance Workers salary	46,239.28	73,000.00	(26,760.72)	63.34%
3410.17 Mechanics salary	18,075.00	50,000.00	(31,925.00)	36.15%
3410.18 Treasurer/Secy/PT Asst salary	109,864.41	176,200.00	(66,335.59)	62.35%
3410.2 Fire Equipment and Capital Outlay	57,320.22	548,216.10	(490,895.88)	10.46%
3410.42 Accountants / Auditors fees			0.00	
3410.44 Year-End fees	16,500.00	17,500.00	(1,000.00)	94.29%
<b>Total 3410.42 Accountants / Auditors fees</b>	<b>\$ 16,500.00</b>	<b>\$ 17,500.00</b>	<b>\$ (1,000.00)</b>	<b>94.29%</b>
3410.46 Consultants fees	4,500.00		4,500.00	
3410.465 Consultant Fees- Engineers	29,450.00	65,000.00	(35,550.00)	45.31%
3410.47 Professional Consultants fees	16,306.50	90,000.00	(73,693.50)	18.12%
<b>Total 3410.46 Consultants fees</b>	<b>\$ 50,256.50</b>	<b>\$ 155,000.00</b>	<b>\$ (104,743.50)</b>	<b>32.42%</b>
3410.49 Payroll Clearing account	7,764.84		7,764.84	
3410.81 Disabled Firemen salary -207A's	103,122.51	201,000.00	(97,877.49)	51.30%
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	474,353.02	830,250.00	(355,896.98)	57.13%
3413.12 Overtime- Training		94,600.00	(94,600.00)	0.00%
3413.13 Overtime- Sick Incentive	31,816.08	100,000.00	(68,183.92)	31.82%
3413.2 Overtime - Fire Prevention	22,357.96	40,000.00	(17,642.04)	55.89%
3414.1 EMT Training	18,432.42	20,000.00	(1,567.58)	92.16%
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	503,051.99	760,000.00	(256,948.01)	66.19%
9030.8 Payroll Tax - MTA	22,357.96	37,822.50	(15,464.54)	59.11%
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	12,547.50	30,000.00	(17,452.50)	41.83%
9060.81 Hospital	2,286,032.16	2,950,000.00	(663,967.84)	77.49%
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%
<b>Total Expenses</b>	<b>\$ 10,913,239.67</b>	<b>\$ 20,071,506.21</b>	<b>\$ (9,158,266.54)</b>	<b>54.37%</b>
<b>Net Operating Income</b>	<b>\$ 9,455,737.99</b>	<b>\$ -</b>	<b>\$ 9,455,737.99</b>	
<b>Net Income</b>	<b>\$ 9,455,737.99</b>	<b>\$ -</b>	<b>\$ 9,455,737.99</b>	