

April 11, 2024

To: Board of Fire Commissioners, Eastchester Fire District
From: Jamie Hedstrom, Treasurer
Subject: Actual vs. Budget Comparison, March 2024

The financials as of March 31, 2024 present a net budget surplus of approximately \$560K.

Funds allocated to 2024

Below is the current list of budget encumbrances for 2024.

Budget Encumbrances- Purchases initiated that won't be complete until 2024

Coats, Boots, Helmets- partially expended Feb 2024	\$69,000.00
Radio Equipment	\$75,294.65
Hoses and Nozzles – fully expended Feb 2024	\$22,210.00
Fire Equip and Capital Outlay- Cruisers Division – partially expended as of Feb 2024	\$120,000.00
Fire Equip and Capital Outlay- Ladder Truck- expended March 2024	\$400,000.00
Total Budget Encumbrances	\$686,504.65

The ladder truck has been delivered and paid for as of March 31st. The additional funding required of \$515,163.38 was appropriated from the unreserved surplus available.

Budget Encumbrances- Ladder Truck

Ladder Truck Commitment	\$1,852,000.00
2023 Encumbrance- Fire Equip and Cap Outlay	(\$400,000.00)
2023 Treasury Direct Interest	(\$366,536.62)
2023 Misc Income- FEMA grant, SAM grant, auction proceeds	(\$570,300.00)
Additional Funding Required	\$515,163.38

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	\$ 794,272.00	\$ 84,100.00	Capital Reserve
Station 3	Highland Associates	Apparatus Floor- Architectural Only	\$ 34,500.00	\$ 34,500.00	General Fund

Current Balance in Capital Reserve: \$464,331.34
Remainder after Station 4 Permissive Referendum (\$760,000): \$363,181.05
Remainder in Permissive Referendum Balance: \$49,828.00

Other:

Treasury Direct Investments

We have ceased our Treasury Direct Investments at this time. These investments will begin again after our tax collection in May.

Year-End Audit

Our year-end audit with BST & Co. is currently ongoing. We will be filing our AUD with New York State by the extended due date of April 30th.

Tax Collection

We anticipate that we will receive our full tax levy from the Town, in the amount of \$20,866,263, in early May.

RFPs for Services- Electrical, HVAC, Plumbing

In 2021, the Eastchester Fire District went out for RFP for general electrical, HVAC, and plumbing services. The purpose of these RFPs was to establish long-term relationships with one or more vendors in a non-exclusive service and maintenance contracts for a period of three years. The three-year period for each contract has now expired. The Chief and I are recommending that we go out for RFP again in a similar manner. With the Board's approval, we will start this process with assistance from Isang and input from C&G.

Onix- Google Workspace License Renewal

We have received the proposal to renew our Google Workspace Licenses through Onix Networking Corporation. The renewal is for 38 licenses at a cost of \$162/license for a period of 3 years, at a total cost of \$6,156.00 per year. The cost includes access and maintenance of Google Vault, which is necessary for FOIL purposes.

Note that this quote does lock us in for the full three-year period, and includes a 25% per license multi-year discount. The Board does have the option to renew for a shorter term, however, a discount likely would not apply.

Please note that we do have the option to change our email addresses to .gov, which comes at no additional cost.

Eastchester, NY Fire District
Budget vs. Actuals: FY2023 - FY23 P&L
January- February 2024

	Total			
	Actual	Budget	over Budget	% of Budget
Income				
Use of Capital Reserve	139,019.00	139,019.00		
Appropriated Fund Balance	495,163.38	495,163.38		
Budget Encumbrances	1,502,046.62	1,502,046.62	0.00	100.00%
1001 Real Property Taxes		0.00	0.00	
2401 Interest Earnings	41,660.49		41,660.49	
2705 Miscellaneous Income	1,325.00		1,325.00	
2770 Workers Comp - Reimbursement	7,316.34	5,250.00	2,066.34	139.36%
Total Income	\$ 2,186,530.83	\$ 2,141,479.00	\$ 45,051.83	102.10%
Gross Profit	\$ 2,186,530.83	\$ 2,141,479.00	\$ 45,051.83	102.10%
Expenses				
1110.5 Outside Services	7,439.49	3,000.00	4,439.49	247.98%
1120.5 Fire Prevention	1,075.00	1,000.00	75.00	107.50%
1140.5 Payroll Processing Expense	3,114.48	2,750.01	364.47	113.25%
1150.5 Insurance	36,278.27	72,500.00	(36,221.73)	50.04%
1170.5 Other Miscellaneous Expenses	551.95	3,000.00	(2,448.05)	18.40%
1180.5 Education & Travel	748.45	1,250.01	(501.56)	59.88%
1200.5 Recruitment	0.00	1,250.01	(1,250.01)	0.00%
3010.2 Coats, Boots, Helmets	64,997.28	73,750.00	(8,752.72)	88.13% BE
3020.2 Tank Refills, Testing & Rep	691.33	5,000.01	(4,308.68)	13.83%
3030.2 Hoses & Nozzles	26,301.43	27,210.01	(908.58)	96.66% BE
3040.2 Tires	6,467.50	3,999.99	2,467.51	161.69%
3050.2 Gasoline, Oil, Grease, Etc.	3,856.06	12,500.01	(8,643.95)	30.85%
3060.2 Fuel & Electric	61,308.92	20,000.01	41,308.91	306.54%
3070.2 Telephone	3,388.02	13,749.99	(10,361.97)	24.64%
3090.2 Certiorari	4,503.63	50,000.01	(45,496.38)	9.01%
3105.4 Uniforms	26,771.17	30,000.00	(3,228.83)	89.24%
3110.4 Shop Equipment & Tools		1,250.01	(1,250.01)	0.00%
3115.4 Emergency Equipment	50,512.99	37,500.00	13,012.99	134.70%
3120.4 EMS Supplies and Services	4,822.06	5,000.01	(177.95)	96.44%
3125.4 Computers, Software & Internet	14,605.99	16,550.01	(1,944.02)	88.25%
3130.4 Office Supplies	2,379.57	2,000.01	379.56	118.98%
3135.4 Postage	87.36	375.00	(287.64)	23.30%
3140.4 Subscriptions	85.00	300.00	(215.00)	28.33%
3145.4 Association Dues	500.00	375.00	125.00	133.33%
3150.4 Elections & Referendums		0.00	0.00	
3155.4 Sewer Tax	12,994.04	14,000.00	(1,005.96)	92.81%
3160.4 Fire Training	18,000.00	13,000.00	5,000.00	138.46%
3210.3 Vehicle Maintenance	25,415.57	17,499.99	7,915.58	145.23%
3220.3 Radio Equipment & Maintenance	202.88	15,000.00	(14,797.12)	1.35%
3230.3 Ladder & Pump Testing		999.99	(999.99)	0.00%
3240.3 Bldg/Prop Repairs & Maintenance	53,187.92	32,499.99	20,687.93	163.66%
3410.11 Fire Chief salary	55,776.00	54,000.00	1,776.00	103.29%

3410.12 Assistant Fire Chief salary	49,341.60	43,749.99	5,591.61	112.78%
3410.13 Fire Captains salary	200,044.80	217,500.00	(17,455.20)	91.97%
3410.14 Fire Lieutenants salary	298,790.40	324,999.99	(26,209.59)	91.94%
3410.15 Uniformed Firefighters salary	1,373,058.40	1,449,999.99	(76,941.59)	94.69%
3410.16 Maintenance Workers salary	17,311.20	18,706.26	(1,395.06)	92.54%
3410.17 Mechanics salary	10,125.00	12,500.01	(2,375.01)	81.00%
3410.18 Treasurer/Secy/PT Asst salary	39,757.20	44,049.99	(4,292.79)	90.25%
3410.2 Fire Equipment and Capital Outlay	2,058,473.20	2,189,018.99	(130,545.79)	94.04% CAP/BE
3410.42 Accountants / Auditors fees		15,000.00	(15,000.00)	0.00%
3410.44 Year-End fees		0.00	0.00	
Total 3410.42 Accountants / Auditors fees	\$ -	\$ 15,000.00	\$ (15,000.00)	0.00%
3410.46 Consultants fees	1,500.00		1,500.00	
3410.465 Consultant Fees- Engineers		16,250.01	(16,250.01)	0.00%
3410.47 Professional Consultants fees	3,043.00	22,500.00	(19,457.00)	13.52%
Total 3410.46 Consultants fees	\$ 4,543.00	\$ 38,750.01	\$ (34,207.01)	11.72%
3410.49 Payroll Clearing account	10,041.83		10,041.83	
3410.81 Disabled Firemen salary -207A's	37,460.78	50,250.00	(12,789.22)	74.55%
3411.1 Holiday Pay	2,682.24	0.00	2,682.24	
3413.1 Overtime - Firefighters	74,764.42	207,562.50	(132,798.08)	36.02%
3413.12 Overtime- Training	0.00	0.00	0.00	
3413.13 Overtime- Sick Incentive	1,964.40	24,999.99	(23,035.59)	7.86%
3413.2 Overtime - Fire Prevention	8,251.91	9,999.99	(1,748.08)	82.52%
3414.1 EMT Training	3,100.00	5,000.01	(1,900.01)	62.00%
3416.1 Terminal Leave	91,049.42	50,000.00	41,049.42	182.10%
9010.8 NYS Retirement		0.00	0.00	
9020.8 Social Security	173,103.17	194,750.01	(21,646.84)	88.88%
9030.8 Payroll Tax - MTA	7,693.68	9,705.75	(2,012.07)	79.27%
9040.8 Workers Compensation		0.00	0.00	
9045.8 Life Insurance - Local 916	21,970.13	23,000.00	(1,029.87)	95.52%
9050.8 Physician / Medical costs	11,835.00	15,000.00	(3,165.00)	78.90%
9060.81 Hospital	851,566.70	876,950.01	(25,383.31)	97.11%
9060.82 Dental	140,000.00	140,000.00	0.00	100.00%
9060.83 Optical Plan - Local 916	47,400.00	45,000.00	2,400.00	105.33%
Total Expenses	\$ 6,020,390.84	\$ 6,537,803.56	\$ (517,412.72)	92.09%
Net Operating Income	\$ (3,833,860.01)	\$ (4,396,324.56)	\$ 562,464.55	87.21%
Net Income	\$ (3,833,860.01)	\$ (4,396,324.56)	\$ 562,464.55	87.21%

Eastchester, NY Fire District
Budget vs. Actuals: FY2024 Budget - FY24 P&L
 January - December 2024

	Actual	Appropriated for 2025	Actual + Appropriated	Budget- with Modifications	Total Original Budget	Budget Encumbrances from 2024 & Mods	over Budget	% of Budget
Income								
Use of Capital Reserve	139,019.00		139,019.00	139,019.00	0.00	139,019.00	0.00	100.00%
Appropriated Fund Balance	495,163.38		495,163.38	495,163.38	0.00	495,163.38	0.00	100.00%
Budget Encumbrances	1,502,046.62		1,502,046.62	1,623,341.27	0.00	1,623,341.27	(121,294.65)	92.53%
1001 Real Property Taxes	20,866,263.00		20,866,263.00	20,866,263.00	20,866,263.00	0.00	0.00	100.00%
2401 Interest Earnings	43,609.23		43,609.23			0.00	43,609.23	
2680 Insurance Recoveries			0.00			0.00	0.00	
2701 Refund of PY Expenditure			0.00			0.00	0.00	
2705 Miscellaneous Income	1,325.00		1,325.00			0.00	1,325.00	
2770 Workers Comp - Reimb	7,316.34		7,316.34	21,000.00	21,000.00	0.00	(13,683.66)	34.84%
Total Income	\$ 23,054,742.57	\$ -	\$ 23,054,742.57	\$ 23,144,786.65	\$ 20,887,263.00	\$ 2,257,523.65	\$ (90,044.08)	99.61%
Gross Profit	\$ 23,054,742.57	\$ -	\$ 23,054,742.57	\$ 23,144,786.65	\$ 20,887,263.00		\$ (90,044.08)	99.61%
Expenses								
1110.4 Archiving Services & Exp	0.00		0.00	0.00	0.00	0.00	0.00	
1110.5 Outside Services	7,439.49		7,439.49	12,000.00	12,000.00	0.00	(4,560.51)	62.00%
1120.5 Fire Prevention	1,075.00		1,075.00	9,000.00	9,000.00	0.00	(7,925.00)	11.94%
1140.5 Payroll Processing Exp	4,755.56		4,755.56	11,000.00	11,000.00	0.00	(6,244.44)	43.23%
1150.5 Insurance	40,946.08		40,946.08	145,000.00	145,000.00	0.00	(104,053.92)	28.24%
1170.5 Other Miscellaneous Expenses	551.95		551.95	12,000.00	12,000.00	0.00	(11,448.05)	4.60%
1180.5 Education & Travel	748.45		748.45	5,000.00	5,000.00	0.00	(4,251.55)	14.97%
1200.5 Recruitment	0.00		0.00	5,000.00	5,000.00	0.00	(5,000.00)	0.00%
3010.2 Coats, Boots, Helmets	64,997.28		64,997.28	144,000.00	75,000.00	69,000.00	(79,002.72)	45.14%
3020.2 Tank Refills, Testing & Rep	691.33		691.33	20,000.00	20,000.00	0.00	(19,308.67)	3.46%
3030.2 Hoses & Nozzles	26,301.43		26,301.43	42,210.00	20,000.00	22,210.00	(15,908.57)	62.31%
3040.2 Tires	6,467.50		6,467.50	16,000.00	16,000.00	0.00	(9,532.50)	40.42%
3050.2 Gasoline, Oil, Grease, Etc.	3,856.06		3,856.06	50,000.00	50,000.00	0.00	(46,143.94)	7.71%
3060.2 Fuel & Electric	64,356.08		64,356.08	80,000.00	80,000.00	0.00	(15,643.92)	80.45%
3070.2 Telephone	3,388.02		3,388.02	55,000.00	55,000.00	0.00	(51,611.98)	6.16%
3090.2 Certiorari	4,503.63		4,503.63	200,000.00	200,000.00	0.00	(195,496.37)	2.25%
3105.4 Uniforms	26,771.17		26,771.17	75,000.00	75,000.00	0.00	(48,228.83)	35.69%

Eastchester, NY Fire District
Budget vs. Actuals: FY2024 Budget - FY24 P&L
 January - December 2024

	Actual	Appropriated for 2025	Actual + Appropriated	Budget- with Modifications	Total Original Budget	Budget Encumbrances from 2024 & Mods	over Budget	% of Budget
3110.4 Shop Equipment & Tools	0.00		0.00	5,000.00	5,000.00	0.00	(5,000.00)	0.00%
3115.4 Emergency Equipment	50,512.99		50,512.99	150,000.00	150,000.00	0.00	(99,487.01)	33.68%
3120.4 EMS Supplies and Services	4,822.06		4,822.06	20,000.00	20,000.00	0.00	(15,177.94)	24.11%
3125.4 Computers, Software & Internet	18,097.29		18,097.29	66,200.00	66,200.00	0.00	(48,102.71)	27.34%
3130.4 Office Supplies	2,379.57		2,379.57	8,000.00	8,000.00	0.00	(5,620.43)	29.74%
3135.4 Postage	87.36		87.36	1,500.00	1,500.00	0.00	(1,412.64)	5.82%
3140.4 Subscriptions	85.00		85.00	1,200.00	1,200.00	0.00	(1,115.00)	7.08%
3145.4 Association Dues	500.00		500.00	1,500.00	1,500.00	0.00	(1,000.00)	33.33%
3150.4 Elections & Referendums	0.00		0.00	10,500.00	10,500.00	0.00	(10,500.00)	0.00%
3155.4 Sewer Tax	12,994.04		12,994.04	14,000.00	14,000.00	0.00	(1,005.96)	92.81%
3160.4 Fire Training	18,000.00		18,000.00	26,000.00	26,000.00	0.00	(8,000.00)	69.23%
3210.3 Vehicle Maintenance	25,415.57		25,415.57	70,000.00	70,000.00	0.00	(44,584.43)	36.31%
3220.3 Radio Equipment & Maintenance	20,050.84		20,050.84	135,294.65	60,000.00	75,294.65	(115,243.81)	14.82%
3230.3 Ladder & Pump Testing	0.00		0.00	4,000.00	4,000.00	0.00	(4,000.00)	0.00%
3240.3 Bldg/Prop Repairs & Maintenance	53,187.92		53,187.92	130,000.00	130,000.00	0.00	(76,812.08)	40.91%
3410.11 Fire Chief salary	63,744.00		63,744.00	216,000.00	216,000.00	0.00	(152,256.00)	29.51%
3410.12 Assistant Fire Chief Salary	56,390.40		56,390.40	175,000.00	175,000.00	0.00	(118,609.60)	32.22%
3410.13 Fire Captains salary	233,385.60		233,385.60	870,000.00	870,000.00	0.00	(636,614.40)	26.83%
3410.14 Fire Lieutenants salary	348,588.80		348,588.80	1,300,000.00	1,300,000.00	0.00	(951,411.20)	26.81%
3410.15 Uniformed Firefighters salary	1,604,299.00		1,604,299.00	5,800,000.00	5,800,000.00	0.00	(4,195,701.00)	27.66%
3410.16 Maintenance Workers salary	20,196.40		20,196.40	74,825.00	74,825.00	0.00	(54,628.60)	26.99%
3410.17 Mechanics salary	12,187.50		12,187.50	50,000.00	50,000.00	0.00	(37,812.50)	24.38%
3410.18 Treasurer/Secy/PT Asst salary	46,360.40		46,360.40	176,200.00	176,200.00	0.00	(129,839.60)	26.31%
3410.2 Fire Equipment and Capital Outlay	2,058,473.20	500,000.00	2,558,473.20	2,611,019.00	520,000.00	2,091,019.00	(52,545.80)	78.84%
3410.42 Accountants / Auditors fees	0.00		0.00	17,500.00	17,500.00	0.00	(17,500.00)	0.00%
3410.46 Consultants fees	1,500.00		1,500.00	0.00	0.00	0.00	1,500.00	

Eastchester, NY Fire District
Budget vs. Actuals: FY2024 Budget - FY24 P&L
 January - December 2024

	Actual	Appropriated for 2025	Actual + Appropriated	Budget- with Modifications	Total Original Budget	Budget Encumbrances from 2024 & Mods	over Budget	% of Budget
3410.465 Consultant Fees- Engineers	0.00		0.00	65,000.00	65,000.00	0.00	(65,000.00)	0.00%
3410.47 Professional Consultants fees	3,043.00		3,043.00	90,000.00	90,000.00	0.00	(86,957.00)	3.38%
3410.48 Labor Consultants	0.00		0.00		0.00	0.00	0.00	
Total 3410.46 Consultants fees	\$ 4,543.00	\$ -	\$ 4,543.00	\$ 155,000.00	\$ 155,000.00	\$ -	\$ (150,457.00)	2.93%
3410.49 Payroll Clearing account	18,382.64		18,382.64			0.00	18,382.64	
3410.81 Disabled Firemen salary -207A's	43,704.16		43,704.16	201,000.00	201,000.00	0.00	(157,295.84)	21.74%
3411.1 Holiday Pay	2,682.24		2,682.24	560,000.00	560,000.00	0.00	(557,317.76)	0.48%
3412.1 Retroactive Salary	0.00		0.00	0.00		0.00	0.00	
3413.1 Overtime - Firefighters	106,401.09		106,401.09	830,250.00	830,250.00	0.00	(723,848.91)	12.82%
3413.12 Overtime- Training	0.00		0.00	96,965.00	96,965.00	0.00	(96,965.00)	0.00%
3413.13 Overtime- Sick Incentive	4,124.04		4,124.04	100,000.00	100,000.00	0.00	(95,875.96)	4.12%
3413.2 Overtime - Fire Prevention	10,210.09		10,210.09	40,000.00	40,000.00	0.00	(29,789.91)	25.53%
3414.1 EMT Training	3,100.00		3,100.00	20,000.00	20,000.00	0.00	(16,900.00)	15.50%
3416.1 Terminal Leave	91,049.42		91,049.42	200,000.00	200,000.00	0.00	(108,950.58)	45.52%
9010.8 NYS Retirement	0.00		0.00	3,250,000.00	3,250,000.00	0.00	(3,250,000.00)	0.00%
9020.8 Social Security	201,634.76		201,634.76	779,000.00	779,000.00	0.00	(577,365.24)	25.88%
9030.8 Payroll Tax - MTA	8,961.81		8,961.81	38,823.00	38,823.00	0.00	(29,861.19)	23.08%
9040.8 Workers Compensation	0.00		0.00	255,000.00	255,000.00	0.00	(255,000.00)	0.00%
9045.8 Life Insurance - Local 916	21,970.13		21,970.13	46,000.00	46,000.00	0.00	(24,029.87)	47.76%
9050.8 Physician / Medical costs	13,395.00		13,395.00	60,000.00	60,000.00	0.00	(46,605.00)	22.33%
9060.81 Hospital	832,979.16		832,979.16	3,507,800.00	3,507,800.00	0.00	(2,674,820.84)	23.75%
9060.82 Dental	140,000.00		140,000.00	140,000.00	140,000.00	0.00	0.00	100.00%
9060.83 Optical Plan - Local 916	47,400.00		47,400.00	50,000.00	50,000.00	0.00	(2,600.00)	94.80%
Total Expenses	\$ 6,457,144.51	\$ 500,000.00	\$ 6,957,144.51	\$ 23,144,786.65	\$ 20,887,263.00	\$ 2,257,523.65		27.90%
Net Operating Income	\$ 16,597,598.06	\$ 500,000.00	\$ 16,097,598.06	\$ -			\$ 16,097,598.06	
Net Income			\$ 16,097,598.06	\$ -				