

March 10, 2022

To: Board of Fire Commissioners, Eastchester Fire District  
From: Jamie Hedstrom, Treasurer  
Subject: Actual vs. Budget Comparison, February 2022

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The financials as of February 28, 2022 present a net budget surplus of approximately \$160K.

**Purchases initiated in 2021 that won't be complete until 2022**

Water rescue equipment	10,096.38
Turnout gear	63,977.40
Bailout system	50,050.80
VHF Radios (approx)	100,000.00
<b>Total Budget Encumbrances</b>	<b>224,124.58</b>

We continue to use our capital reserve fund to fund the work being conducted at Station 4. Below is a summary of the capital reserve spending for this project:

**Capital Reserve**

Per Permissive Referendum	765,000.00
Spent 2021	(147,516.00)
2022 Balance	617,484.00
February 2022	(19,000.00)
Balance	598,484.00

**Other:**

**Property/Casualty Insurance Updates- Renewal Date 4/1/22**

The Board has received two quotes for our upcoming P&C renewal; one from our current carrier, McNeil, and one from NYMIR. The McNeil quote was presented by Gallagher, and the NYMIR quote was presented by Brown & Brown.

The premium on our expiring policy with McNeil was approximately \$105K. The proposed premium from McNeil for our 2022-2023 policy is \$117,537.89, and the proposed premium from NYMIR is \$168,181.46.

**Year-End Audit**

We continue to compile information to provide to our auditors, BST & Company, for our year-end audit, and anticipate a one-day site visit in early April.

**Tax Collection:** We anticipate that we will receive our full tax levy from the Town, in the amount of \$18,049,409.70, in early May.

**Eastchester, NY Fire District**  
**Budget vs. Actuals: FY 2022 - FY22 P&L**  
 January - February 2022

	Total			
	Actual	Budget	over Budget	% of Budget
<b>Income</b>				
Use of Capital Reserve	19,000.00	19,000.00	0.00	100.00%
Appropriated Fund Balance	0.00	0.00	0.00	
Budget Encumberances	0.00	0.00	0.00	
1001 Real Property Taxes	0.00	0.00	0.00	
2401 Interest Earnings	233.99		233.99	
2680 Insurance Recoveries	74,246.93		74,246.93	
2701 Refund of PY Expenditure	5,912.46		5,912.46	
2705 Miscellaneous Income	9,836.32		9,836.32	
2770 Workers Comp - Reimbursement	4,000.00	3,500.00	500.00	114.29%
<b>Total Income</b>	<b>\$ 113,229.70</b>	<b>\$ 22,500.00</b>	<b>\$ 90,729.70</b>	<b>503.24%</b>
<b>Gross Profit</b>	<b>\$ 113,229.70</b>	<b>\$ 22,500.00</b>	<b>\$ 90,729.70</b>	<b>503.24%</b>
<b>Expenses</b>				
1110.5 Outside Services	4,534.75	2,000.00	2,534.75	226.74%
1120.5 Fire Prevention		0.00	0.00	
1140.5 Payroll Processing Expense	1,930.21	1,832.00	98.21	105.36%
1150.5 Insurance	26,260.11	27,500.00	(1,239.89)	95.49%
1170.5 Other Miscellaneous Expenses	20.00	2,000.00	(1,980.00)	1.00%
1180.5 Education & Travel	185.00	832.00	(647.00)	22.24%
1200.5 Recruitment		832.00	(832.00)	0.00%
3010.2 Coats, Boots, Helmets	4,317.19	11,000.00	(6,682.81)	39.25%
3020.2 Tank Refills, Testing & Rep	20,919.94	1,500.00	19,419.94	1394.66%
3030.2 Hoses & Nozzles	134.80	3,332.00	(3,197.20)	4.05%
3040.2 Tires		2,666.00	(2,666.00)	0.00%
3050.2 Gasoline, Oil, Grease, Etc.		5,832.00	(5,832.00)	0.00%
3060.2 Fuel & Electric	22,623.17	13,332.00	9,291.17	169.69%
3070.2 Telephone	(341.52)	13,332.00	(13,673.52)	-2.56%
3090.2 Certiorari	817.70	41,666.00	(40,848.30)	1.96%
3105.4 Uniforms	20,364.92	25,000.00	(4,635.08)	81.46%
3110.4 Shop Equipment & Tools	597.17	832.00	(234.83)	71.78%
3115.4 Emergency Equipment	19,683.40	25,000.00	(5,316.60)	78.73%
3120.4 EMS Supplies and Services	3,101.74	3,332.00	(230.26)	93.09%
3125.4 Computers, Software & Internet	6,599.39	5,166.00	1,433.39	127.75%
3130.4 Office Supplies	1,292.73	1,040.00	252.73	124.30%
3135.4 Postage	55.74	250.00	(194.26)	22.30%
3140.4 Subscriptions		200.00	(200.00)	0.00%
3145.4 Association Dues	610.00	250.00	360.00	244.00%
3150.4 Elections & Referendums		0.00	0.00	
3155.4 Sewer Tax		0.00	0.00	
3160.4 Fire Training		2,500.00	(2,500.00)	0.00%
3210.3 Vehicle Maintenance	13,755.60	20,000.00	(6,244.40)	68.78%
3220.3 Radio Equipment & Maintenance		9,332.00	(9,332.00)	0.00%
3230.3 Ladder & Pump Testing		0.00	0.00	

3240.3 Bldg/Prop Repairs & Maintenance	11,216.36	21,666.00	(10,449.64)	51.77%
3410.11 Fire Chief salary	35,908.00	32,332.00	3,576.00	111.06%
3410.13 Fire Captains salary	126,675.20	137,500.00	(10,824.80)	92.13%
3410.14 Fire Lieutenants salary	189,046.40	207,000.00	(17,953.60)	91.33%
3410.15 Uniformed Firefighters salary	804,966.96	971,666.66	(166,699.70)	82.84%
3410.16 Maintenance Workers salary	11,040.00	12,166.00	(1,126.00)	90.74%
3410.18 Treasurer/Secy/PT Asst salary	27,260.40	29,366.00	(2,105.60)	92.83%
3410.2 Fire Equipment and Capital Outlay	19,000.00	69,000.00	(50,000.00)	27.54%
3410.42 Accountants / Auditors fees		0.00	0.00	
3410.46 Consultants fees			0.00	
3410.465 Consultant Fees- Engineers		10,832.00	(10,832.00)	0.00%
3410.47 Professional Consultants fees	20,227.90	10,832.00	9,395.90	186.74%
<b>Total 3410.46 Consultants fees</b>	<b>\$ 20,227.90</b>	<b>\$ 21,664.00</b>	<b>\$ (1,436.10)</b>	<b>93.37%</b>
3410.49 Payroll Clearing account	804.92		804.92	
3410.81 Disabled Firemen salary -207A's	23,680.64	33,500.00	(9,819.36)	70.69%
3411.1 Holiday Pay	2,553.12	0.00	2,553.12	
3412.1 Retroactive Salary	53.60		53.60	
3413.1 Overtime - Firefighters	157,174.52	135,000.00	22,174.52	116.43%
3413.12 Overtime- Training		0.00	0.00	
3413.13 Overtime- Sick Incentive	2,553.12	10,000.00	(7,446.88)	25.53%
3413.2 Overtime - Fire Prevention	694.16	0.00	694.16	
3414.1 EMT Training	10,000.00	0.00	10,000.00	
3416.1 Terminal Leave	97,716.82	40,000.00	57,716.82	244.29%
9010.8 NYS Retirement		0.00	0.00	
9020.8 Social Security	117,014.46	123,093.86	(6,079.40)	95.06%
9030.8 Payroll Tax - MTA	5,200.69	6,150.00	(949.31)	84.56%
9040.8 Workers Compensation		0.00	0.00	
9045.8 Life Insurance - Local 916	19,897.88	23,000.00	(3,102.12)	86.51%
9050.8 Physician / Medical costs	3,140.00	5,000.00	(1,860.00)	62.80%
9060.81 Hospital	666,665.59	465,924.96	200,740.63	143.08%
9060.82 Dental	130,000.00	130,000.00	0.00	100.00%
9060.83 Optical Plan - Local 916	39,600.00	44,000.00	(4,400.00)	90.00%
<b>Total Expenses</b>	<b>\$ 2,669,552.78</b>	<b>\$ 2,738,587.48</b>	<b>\$ (69,034.70)</b>	<b>97.48%</b>
<b>Net Operating Income</b>	<b>\$ (2,556,323.08)</b>	<b>\$ (2,716,087.48)</b>	<b>\$ 159,764.40</b>	<b>94.12%</b>
<b>Net Income</b>	<b>\$ (2,556,323.08)</b>	<b>\$ (2,716,087.48)</b>	<b>\$ 159,764.40</b>	<b>94.12%</b>

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**Eastchester, NY Fire District**  
**Budget vs. Actuals: FY 2022 - FY22 P&L**  
 January - December 2022

	Actual	Budget	Total over Budget	% of Budget
<b>Income</b>				
Use of Capital Reserve	19,000.00	617,484.00	(598,484.00)	
Appropriated Fund Balance	0.00	640,253.12	(640,253.12)	
Budget Encumbrances	0.00	224,124.58	(224,124.58)	
1001 Real Property Taxes		18,049,409.70	(18,049,409.70)	0.00%
2401 Interest Earnings	233.99		233.99	
2680 Insurance Recoveries	74,246.93		74,246.93	
2701 Refund of PY Expenditure	5,912.46		5,912.46	
2705 Miscellaneous Income	9,836.32		9,836.32	
2770 Workers Comp - Reimbursement	4,000.00	21,000.00	(17,000.00)	19.05%
<b>Total Income</b>	<b>\$ 113,229.70</b>	<b>\$ 19,552,271.40</b>	<b>\$ (19,439,041.70)</b>	<b>0.58%</b>
<b>Gross Profit</b>	<b>\$ 113,229.70</b>	<b>\$ 19,552,271.40</b>	<b>\$ (19,439,041.70)</b>	<b>0.58%</b>
<b>Expenses</b>				
1110.5 Outside Services	4,534.75	12,000.00	(7,465.25)	37.79%
1120.5 Fire Prevention		9,000.00	(9,000.00)	0.00%
1140.5 Payroll Processing Expense	1,930.21	11,000.00	(9,069.79)	17.55%
1150.5 Insurance	26,260.11	110,000.00	(83,739.89)	23.87%
1170.5 Other Miscellaneous Expenses	20.00	12,000.00	(11,980.00)	0.17%
1180.5 Education & Travel	185.00	5,000.00	(4,815.00)	3.70%
1200.5 Recruitment		5,000.00	(5,000.00)	0.00%
3010.2 Coats, Boots, Helmets	4,317.19	129,977.40	(125,660.21)	3.32%
3020.2 Tank Refills, Testing & Rep	20,919.94	9,000.00	11,919.94	232.44%
3030.2 Hoses & Nozzles	134.80	20,000.00	(19,865.20)	0.67%
3040.2 Tires		16,000.00	(16,000.00)	0.00%
3050.2 Gasoline, Oil, Grease, Etc.		35,000.00	(35,000.00)	0.00%
3060.2 Fuel & Electric	22,623.17	80,000.00	(57,376.83)	28.28%
3070.2 Telephone	(341.52)	80,000.00	(80,341.52)	-0.43%
3090.2 Certiorari	817.70	250,000.00	(249,182.30)	0.33%
3105.4 Uniforms	20,364.92	54,250.00	(33,885.08)	37.54%
3110.4 Shop Equipment & Tools	597.17	5,000.00	(4,402.83)	11.94%
3115.4 Emergency Equipment	19,683.40	210,147.18	(190,463.78)	9.37%
3120.4 EMS Supplies and Services	3,101.74	20,000.00	(16,898.26)	15.51%
3125.4 Computers, Software & Internet	6,599.39	31,000.00	(24,400.61)	21.29%
3130.4 Office Supplies	1,292.73	6,250.00	(4,957.27)	20.68%
3135.4 Postage	55.74	1,500.00	(1,444.26)	3.72%
3140.4 Subscriptions		1,200.00	(1,200.00)	0.00%
3145.4 Association Dues	610.00	1,500.00	(890.00)	40.67%
3150.4 Elections & Referendums		8,000.00	(8,000.00)	0.00%
3155.4 Sewer Tax		11,000.00	(11,000.00)	0.00%
3160.4 Fire Training		15,000.00	(15,000.00)	0.00%
3210.3 Vehicle Maintenance	13,755.60	120,000.00	(106,244.40)	11.46%
3220.3 Radio Equipment & Maintenance		156,000.00	(156,000.00)	0.00%
3230.3 Ladder & Pump Testing		4,000.00	(4,000.00)	0.00%

3240.3 Bldg/Prop Repairs & Maintenance	11,216.36	130,000.00	(118,783.64)	8.63%
3410.11 Fire Chief salary	35,908.00	194,000.00	(158,092.00)	18.51%
3410.13 Fire Captains salary	126,675.20	825,000.00	(698,324.80)	15.35%
3410.14 Fire Lieutenants salary	189,046.40	1,242,000.00	(1,052,953.60)	15.22%
3410.15 Uniformed Firefighters salary	804,966.96	5,830,000.00	(5,025,033.04)	13.81%
3410.16 Maintenance Workers salary	11,040.00	73,000.00	(61,960.00)	15.12%
3410.18 Treasurer/Secy/PT Asst salary	27,260.40	176,200.00	(148,939.60)	15.47%
3410.2 Fire Equipment and Capital Outlay	19,000.00	917,484.00	(898,484.00)	2.07%
3410.42 Accountants / Auditors fees		17,500.00	(17,500.00)	0.00%
3410.46 Consultants fees			0.00	
3410.465 Consultant Fees- Engineers		65,000.00	(65,000.00)	0.00%
3410.47 Professional Consultants fees	20,227.90	65,000.00	(44,772.10)	31.12%
<b>Total 3410.46 Consultants fees</b>	<b>\$ 20,227.90</b>	<b>\$ 130,000.00</b>	<b>\$ (109,772.10)</b>	<b>15.56%</b>
3410.49 Payroll Clearing account	9,569.41		9,569.41	
3410.81 Disabled Firemen salary -207A's	23,680.64	201,000.00	(177,319.36)	11.78%
3411.1 Holiday Pay	2,553.12	515,000.00	(512,446.88)	0.50%
3412.1 Retroactive Salary	53.60		53.60	
3413.1 Overtime - Firefighters	157,174.52	810,000.00	(652,825.48)	19.40%
3413.12 Overtime- Training		92,250.00	(92,250.00)	0.00%
3413.13 Overtime- Sick Incentive	2,553.12	100,000.00	(97,446.88)	2.55%
3413.2 Overtime - Fire Prevention	694.16	15,000.00	(14,305.84)	4.63%
3414.1 EMT Training	10,000.00	20,000.00	(10,000.00)	50.00%
3416.1 Terminal Leave	97,716.82	110,000.00	(12,283.18)	88.83%
9010.8 NYS Retirement		2,625,000.00	(2,625,000.00)	0.00%
9020.8 Social Security	117,014.46	738,563.11	(621,548.65)	15.84%
9030.8 Payroll Tax - MTA	5,200.69	36,900.00	(31,699.31)	14.09%
9040.8 Workers Compensation		275,000.00	(275,000.00)	0.00%
9045.8 Life Insurance - Local 916	19,897.88	46,000.00	(26,102.12)	43.26%
9050.8 Physician / Medical costs	3,140.00	30,000.00	(26,860.00)	10.47%
9060.81 Hospital	658,377.99	2,795,549.70	(2,137,171.71)	23.55%
9060.82 Dental	130,000.00	130,000.00	0.00	100.00%
9060.83 Optical Plan - Local 916	39,600.00	48,000.00	(8,400.00)	82.50%
<b>Total Expenses</b>	<b>\$ 2,670,029.67</b>	<b>\$ 19,552,271.39</b>	<b>\$ (16,882,241.72)</b>	<b>13.66%</b>
<b>Net Operating Income</b>	<b>\$ (2,556,799.97)</b>	<b>\$ 0.01</b>	<b>\$ (2,556,799.98)</b>	
<b>Net Income</b>	<b>\$ (2,556,799.97)</b>	<b>\$ 0.01</b>	<b>\$ (2,556,799.98)</b>	

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