

February 17, 2022

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

The financials as of January 31, 2022 present a net budget surplus of approximately \$95K.

Year-End Budget Transfers

Adjustments need to be made to certain GL accounts where 2021 expenditures exceeded the amount budgeted for that line item. The over-budgeted accounts and the recommendations for transfers are below for your review and approval.

From	To	Amount
1180.5 Education & Travel	1110.5 Outside Services	1,345.92
3030.2 Hoses & Nozzles	3020.2 Tank Refills, Testing & Rep	12,988.88
3115.4 Emergency Equipment	3110.4 Shop Equipment & Tools	584.84
3120.4 EMS Supplies and Services	3125.4 Computers, Software & Internet	4,219.69
3140.4 Subscriptions	3145.4 Association Dues	140.00
3160.4 Fire Training	3150.4 Elections & Referendums	3,633.69
3115.4 Emergency Equipment	3210.3 Vehicle Maintenance	19,525.28
3240.3 Bldg/Prop Repairs & Maintenance	3230.3 Ladder & Pump Testing	125.00
3240.3 Bldg/Prop Repairs & Maintenance	3410.16 Maintenance Workers salary	744.80
9060.81 Hospital	3410.46 Consultants fees	4,500.00
9060.81 Hospital	3410.47 Professional Consultants fees	35,626.49
9010.8 NYS Retirement	9020.8 Social Security	10,040.59
	Total	93,475.18

Other:

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

The Board has interviewed three insurance brokers to solicit quotes on the EFD's behalf for our upcoming renewal. Based on the Board's action tonight, we will work with said broker(s) to solicit quotes in a timely manner before our 4/1 renewal date.

Year End Filings

Our members have received their W-2's and our vendors and others have received the appropriate 1099's as of the required filing date of January 31, 2021.

Procurement Policy

We are in the process of reviewing the current limits within the procurement policy that are at our discretion to suggest revised limits.

Worker's Compensation

PERMA, our worker's compensation carrier, allocated a portion of its 2021 surplus to its membership, including the EFD, by way of a one-time refund. We have received a refund amount of \$9,686.32, which was paid in January of 2022 for the 2021 year. Per PERMA, the refund is allocated based on a formula that takes into account "each member's tenure with PERMA, program engagement, annual contribution and contribution to PERMA's overall surplus."

Note that this is the second year in a row that the EFD has received this surplus refund. The amount received for the 2020 year was \$13,050.47.

Note that the PERMA premium paid in 2021 for the 7/1/21-6/30/22 renewal year was \$251,603.

Our renewal date for our worker's compensation policy is 7/1/22.

Year-End Audit

We have begun the process of compiling information to provide to our auditors, BST & Company, for our year-end audit.

Eastchester, NY Fire District
Budget vs. Actuals: FY2021 Budget - FY21 P&L
 January - December 2021

	Actual	Budget- with Modifications	Total Original Budget	Difference	over Budget	% of Budget
Income						
Use of Capital Reserve	100,738.00	100,738.00	100,738.00	0.00	0.00	100.00%
Appropriated Fund Balance		922,971.25	922,971.25	0.00	(922,971.25)	0.00%
Budget Encumbrances	89,750.00	101,000.00	101,000.00	0.00	(11,250.00)	88.86%
1001 Real Property Taxes	17,695,499.70	17,695,499.70	17,695,499.70	0.00	0.00	100.00%
2401 Interest Earnings	4,155.13	17,000.00	17,000.00	0.00	(12,844.87)	24.44%
2680 Insurance Recoveries	5,000.00			0.00	5,000.00	
2701 Refund of PY Expenditure	10,721.60			0.00	10,721.60	
2705 Miscellaneous Income	4,645.00			0.00	4,645.00	
2770 Workers Comp - Reimbursement	34,685.87	21,000.00	21,000.00	0.00	13,685.87	165.17%
Total Income	\$ 17,945,195.30	\$ 18,858,208.95	\$ 18,858,208.95		\$ (913,013.65)	95.16%
Gross Profit	\$ 17,945,195.30	\$ 18,858,208.95	\$ 18,858,208.95		\$ (913,013.65)	95.16%
Expenses						
1110.5 Outside Services	13,345.92	12,000.00	12,000.00	0.00	1,345.92	111.22%
1120.5 Fire Prevention	5,332.68	9,000.00	9,000.00	0.00	(3,667.32)	59.25%
1140.5 Payroll Processing Expense	10,400.37	11,000.00	11,000.00	0.00	(599.63)	94.55%
1150.5 Insurance	101,252.26	110,000.00	110,000.00	0.00	(8,747.74)	92.05%
1170.5 Other Miscellaneous Expenses	123,647.88	132,000.00	12,000.00	120,000.00	(8,352.12)	93.67%
1180.5 Education & Travel	1,024.00	5,000.00	5,000.00	0.00	(3,976.00)	20.48%
3010.2 Coats, Boots, Helmets	19,506.58	66,000.00	66,000.00	0.00	(46,493.42)	29.56%
3020.2 Tank Refills, Testing & Rep	21,988.88	9,000.00	9,000.00	0.00	12,988.88	244.32%
3030.2 Hoses & Nozzles		20,000.00	20,000.00	0.00	(20,000.00)	0.00%
3040.2 Tires	5,508.80	16,000.00	16,000.00	0.00	(10,491.20)	34.43%
3050.2 Gasoline, Oil, Grease, Etc.	31,001.65	35,000.00	35,000.00	0.00	(3,998.35)	88.58%
3060.2 Fuel & Electric	82,254.50	82,400.00	104,400.00	(22,000.00)	(145.50)	99.82%
3070.2 Telephone	81,910.91	77,200.00	55,200.00	22,000.00	4,710.91	106.10%
3090.2 Certiorari	236,277.27	250,000.00	250,000.00	0.00	(13,722.73)	94.51%
3105.4 Uniforms	37,105.97	54,250.00	54,250.00	0.00	(17,144.03)	68.40%
3110.4 Shop Equipment & Tools	5,584.84	5,000.00	5,000.00	0.00	584.84	111.70%

Eastchester, NY Fire District
Budget vs. Actuals: FY2021 Budget - FY21 P&L
 January - December 2021

	Actual	Budget- with Modifications	Original Budget	Difference	Total over Budget	% of Budget
3115.4 Emergency Equipment	190,674.12	281,000.00	281,000.00	0.00	(90,325.88)	67.86%
3120.4 EMS Supplies and Services	12,265.38	20,000.00	20,000.00	0.00	(7,734.62)	61.33%
3125.4 Computers, Software & Internet	35,219.69	31,000.00	31,000.00	0.00	4,219.69	113.61%
3130.4 Office Supplies	4,853.01	6,250.00	6,250.00	0.00	(1,396.99)	77.65%
3135.4 Postage	1,188.79	1,500.00	1,500.00	0.00	(311.21)	79.25%
3140.4 Subscriptions	634.95	1,200.00	1,200.00	0.00	(565.05)	52.91%
3145.4 Association Dues	1,640.00	1,500.00	1,500.00	0.00	140.00	109.33%
3150.4 Elections & Referendums	11,633.69	8,000.00	8,000.00	0.00	3,633.69	145.42%
3155.4 Sewer Tax	9,292.21	11,000.00	11,000.00	0.00	(1,707.79)	84.47%
3160.4 Fire Training	10,500.00	15,000.00	15,000.00	0.00	(4,500.00)	70.00%
3210.3 Vehicle Maintenance	139,525.28	120,000.00	120,000.00	0.00	19,525.28	116.27%
3220.3 Radio Equipment & Maintenance	10,463.93	118,000.00	118,000.00	0.00	(107,536.07)	8.87%
3230.3 Ladder & Pump Testing	4,125.00	4,000.00	4,000.00	0.00	125.00	103.13%
3240.3 Bldg/Prop Repairs & Maintenance	75,506.32	95,000.00	130,000.00	(35,000.00)	(19,493.68)	79.48%
3410.11 Fire Chief salary	186,638.40	194,000.00	194,000.00	0.00	(7,361.60)	96.21%
3410.13 Fire Captains salary	803,636.00	805,521.88	805,521.88	0.00	(1,885.88)	99.77%
3410.14 Fire Lieutenants salary	1,201,473.00	1,212,000.00	1,212,000.00	0.00	(10,527.00)	99.13%
3410.15 Uniformed Firefighters salary	5,419,882.16	5,570,000.00	5,830,000.00	(260,000.00)	(150,117.84)	97.30%
3410.16 Maintenance Workers salary	70,744.80	70,000.00	70,000.00	0.00	744.80	101.06%
3410.18 Treasurer/Secy/PT Asst salary	123,976.25	126,200.00	176,200.00	(50,000.00)	(2,223.75)	98.24%
3410.2 Fire Equipment and Capital Outlay	147,516.00	160,738.00	260,738.00	(100,000.00)	(13,222.00)	91.77%
3410.42 Accountants / Auditors fees				0.00	0.00	
3410.44 Year-End fees	13,735.00	17,500.00	17,500.00	0.00	(3,765.00)	78.49%
Total 3410.42 Accountants / Auditors fees	\$ 13,735.00	\$ 17,500.00	\$ 17,500.00	\$ -	\$ (3,765.00)	78.49%
3410.46 Consultants fees	4,500.00			0.00	4,500.00	
3410.465 Consultant Fees- Engineers		30,000.00	65,000.00	(35,000.00)	(30,000.00)	0.00%
3410.47 Professional Consultants fees	100,626.49	65,000.00	65,000.00	0.00	35,626.49	154.81%
Total 3410.46 Consultants fees	\$ 105,126.49	\$ 95,000.00	\$ 130,000.00	\$ 35,000.00	\$ 10,126.49	110.66%
3410.49 Payroll Clearing account	(978.97)			0.00	(978.97)	

Eastchester, NY Fire District
Budget vs. Actuals: FY2021 Budget - FY21 P&L
 January - December 2021

	Actual	Budget- with Modifications	Total Original Budget	Difference	over Budget	% of Budget
3410.81 Disabled Firemen salary -207A's	148,523.54	201,000.00	201,000.00	0.00	(52,476.46)	73.89%
3411.1 Holiday Pay	480,669.12	510,000.00	510,000.00	0.00	(29,330.88)	94.25%
3413.1 Overtime - Firefighters	1,213,923.24	1,300,000.00	790,000.00	510,000.00	(86,076.76)	93.38%
3413.12 Overtime- Training	53,930.17	92,250.00	92,250.00	0.00	(38,319.83)	58.46%
3413.13 Overtime- Sick Incentive	52,544.95	100,000.00	100,000.00	0.00	(47,455.05)	52.54%
3413.2 Overtime - Fire Prevention	483.75	15,000.00	15,000.00	0.00	(14,516.25)	3.23%
3414.1 EMT Training	15,843.03	20,000.00	20,000.00	0.00	(4,156.97)	79.22%
3416.1 Terminal Leave	252,916.82	255,000.00	110,000.00	145,000.00	(2,083.18)	99.18%
9010.8 NYS Retirement	2,558,839.00	2,575,000.00	2,720,000.00	(145,000.00)	(16,161.00)	99.37%
9020.8 Social Security	730,589.96	720,549.37	720,549.37	0.00	10,040.59	101.39%
9030.8 Payroll Tax - MTA	33,332.12	36,000.00	36,000.00	0.00	(2,667.88)	92.59%
9040.8 Workers Compensation	251,603.00	275,000.00	275,000.00	0.00	(23,397.00)	91.49%
9045.8 Life Insurance - Local 916	41,816.25	46,000.00	46,000.00	0.00	(4,183.75)	90.90%
9050.8 Physician / Medical costs	19,750.00	30,000.00	30,000.00	0.00	(10,250.00)	65.83%
9060.81 Hospital	2,481,730.91	2,645,549.70	2,795,549.70	(150,000.00)	(163,818.79)	93.81%
9060.82 Dental	125,000.00	125,000.00	125,000.00	0.00	0.00	100.00%
9060.83 Optical Plan - Local 916	43,200.00	50,000.00	50,000.00	0.00	(6,800.00)	86.40%
9120.8 HEP B Testing		3,600.00	3,600.00	0.00	(3,600.00)	0.00%
Total Expenses	\$ 17,860,109.87	\$ 18,858,208.95	\$ 18,858,208.95	0.00	\$ (998,099.08)	94.71%
Net Operating Income	\$ 85,085.43	\$ -	\$ -	\$ -	\$ 85,085.43	
Net Income	\$ 85,085.43	\$ -	\$ -	\$ -	\$ 85,085.43	

Projected Surplus at Year End:

Income over Expenses as of 12/31	\$ 85,085.43
Appropriated Balance Not Used	\$ 913,013.65
Total	\$ 998,099.08
 2021 YE Projected Surplus	 \$ 998,099.08

Account Balances
As of December 31, 2021

Account Balances

Checking/AP	3994	\$	205,136.91
Payroll	0950	\$	22,261.43
Capital Improvement Reserve	5995	\$	1,764,174.41
General Investment	5606	\$	7,746,001.86
Treasury Direct	TD		

Calculation of Unassigned Balance- THROUGH YEAR END

Balance as of 12/31/21		\$	9,737,574.61
Estimated Operating Expenses		PAID	
Holiday Pay 1		PAID	
PERMA		PAID	
Holiday Pay 2		PAID	
NYSLRS		PAID	
Balance 12/31/21		\$	9,737,574.61
Less: Amount in Reserve, restricted to capital improvements ONLY		\$	(1,764,174.41)
Unassigned Balance 12/31/21		\$	7,973,400.20
Appropriated Balance- Operating Expenses to Avoid TAN		\$	(5,138,925.44)
Appropriated in 2022 Budget		\$	(640,253.12)
<u>2022 Budget Encumbrances:</u>			
Water rescue equipment	\$	(10,096.38)	
Turnout gear	\$	(63,977.40)	
Bailout System	\$	(50,050.80)	
VHF radios	\$	(100,000.00)	
Total		\$	(224,124.58)
Portion of Balance Unassigned		\$	1,970,097.07

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

	Actual	Total		% of Budget
		Budget	over Budget	
Income				
Use of Capital Reserve	0.00	0.00	0.00	
Appropriated Fund Balance	0.00	0.00	0.00	
Budget Encumbrances	0.00	0.00	0.00	
1001 Real Property Taxes	0.00	0.00	0.00	
2401 Interest Earnings	10.47		10.47	
2680 Insurance Recoveries	1,548.99		1,548.99	
2701 Refund of PY Expenditure	1,800.00		1,800.00	
2705 Miscellaneous Income	9,836.32		9,836.32	
2770 Workers Comp - Reimbursement	1,600.00	1,750.00	(150.00)	91.43%
Total Income	\$ 14,795.78	\$ 1,750.00	\$ 13,045.78	845.47%
Gross Profit	\$ 14,795.78	\$ 1,750.00	\$ 13,045.78	845.47%
Expenses				
1110.5 Outside Services	492.36	1,000.00	(507.64)	49.24%
1120.5 Fire Prevention	175.00	0.00	175.00	
1140.5 Payroll Processing Expense	734.54	916.00	(181.46)	80.19%
1150.5 Insurance	25,998.50	0.00	25,998.50	
1170.5 Other Miscellaneous Expenses	20.00	1,000.00	(980.00)	2.00%
1180.5 Education & Travel	125.00	416.00	(291.00)	30.05%
1200.5 Recruitment		416.00	(416.00)	0.00%
3010.2 Coats, Boots, Helmets		5,500.00	(5,500.00)	0.00%
3020.2 Tank Refills, Testing & Rep	20,404.71	750.00	19,654.71	2720.63%
3030.2 Hoses & Nozzles		1,666.00	(1,666.00)	0.00%
3040.2 Tires		1,333.00	(1,333.00)	0.00%
3050.2 Gasoline, Oil, Grease, Etc.		2,916.00	(2,916.00)	0.00%
3060.2 Fuel & Electric	11,399.43	6,666.00	4,733.43	171.01%
3070.2 Telephone	(4,885.10)	6,666.00	(11,551.10)	-73.28%
3090.2 Certiorari	817.70	20,833.00	(20,015.30)	3.93%
3105.4 Uniforms	18,752.10	4,520.00	14,232.10	414.87%
3110.4 Shop Equipment & Tools	57.18	416.00	(358.82)	13.75%
3115.4 Emergency Equipment	15,989.96	12,500.00	3,489.96	127.92%
3120.4 EMS Supplies and Services	863.26	1,666.00	(802.74)	51.82%
3125.4 Computers, Software & Internet	1,535.19	2,583.00	(1,047.81)	59.43%
3130.4 Office Supplies	953.15	520.00	433.15	183.30%
3135.4 Postage	25.44	125.00	(99.56)	20.35%
3140.4 Subscriptions		100.00	(100.00)	0.00%
3145.4 Association Dues	50.00	125.00	(75.00)	40.00%
3150.4 Elections & Referendums		0.00	0.00	
3155.4 Sewer Tax		0.00	0.00	
3160.4 Fire Training		1,250.00	(1,250.00)	0.00%
3210.3 Vehicle Maintenance	8,347.56	10,000.00	(1,652.44)	83.48%
3220.3 Radio Equipment & Maintenance		4,666.00	(4,666.00)	0.00%
3230.3 Ladder & Pump Testing		0.00	0.00	

3240.3 Bldg/Prop Repairs & Maintenance	5,982.32	10,833.00	(4,850.68)	55.22%
3410.11 Fire Chief salary	21,544.80	16,166.00	5,378.80	133.27%
3410.13 Fire Captains salary	63,337.60	68,750.00	(5,412.40)	92.13%
3410.14 Fire Lieutenants salary	94,523.20	103,500.00	(8,976.80)	91.33%
3410.15 Uniformed Firefighters salary	405,195.76	485,833.33	(80,637.57)	83.40%
3410.16 Maintenance Workers salary	5,520.00	6,083.00	(563.00)	90.74%
3410.18 Treasurer/Secy/PT Asst salary	13,412.70	14,683.00	(1,270.30)	91.35%
3410.2 Fire Equipment and Capital Outlay		25,000.00	(25,000.00)	0.00%
3410.42 Accountants / Auditors fees		0.00	0.00	
3410.46 Consultants fees			0.00	
3410.465 Consultant Fees- Engineers		5,416.00	(5,416.00)	0.00%
3410.47 Professional Consultants fees		5,416.00	(5,416.00)	0.00%
Total 3410.46 Consultants fees	\$ -	\$ 10,832.00	\$ (10,832.00)	0.00%
3410.49 Payroll Clearing account	(824.30)		(824.30)	
3410.81 Disabled Firemen salary -207A's	11,840.32	16,750.00	(4,909.68)	70.69%
3411.1 Holiday Pay	638.28	0.00	638.28	
3412.1 Retroactive Salary	53.60		53.60	
3413.1 Overtime - Firefighters	84,906.33	67,500.00	17,406.33	125.79%
3413.12 Overtime- Training		0.00	0.00	
3413.13 Overtime- Sick Incentive		5,000.00	(5,000.00)	0.00%
3413.2 Overtime - Fire Prevention	247.91	0.00	247.91	
3414.1 EMT Training	5,000.00	0.00	5,000.00	
3416.1 Terminal Leave	53,746.25	40,000.00	13,746.25	134.37%
9010.8 NYS Retirement		0.00	0.00	
9020.8 Social Security	62,769.69	61,546.93	1,222.76	101.99%
9030.8 Payroll Tax - MTA	2,789.81	3,075.00	(285.19)	90.73%
9040.8 Workers Compensation		0.00	0.00	
9045.8 Life Insurance - Local 916	19,897.88	0.00	19,897.88	
9050.8 Physician / Medical costs	2,300.00	2,500.00	(200.00)	92.00%
9060.81 Hospital	453,738.68	460,000.00	(6,261.32)	98.64%
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%
Total Expenses	\$ 1,578,076.81	\$ 1,660,601.26	\$ (82,524.45)	95.03%
Net Operating Income	\$ (1,563,281.03)	\$ (1,658,851.26)	\$ 95,570.23	94.24%
Net Income	\$ (1,563,281.03)	\$ (1,658,851.26)	\$ 95,570.23	94.24%

Monday, Feb 14, 2022 11:28:04 AM GMT-8 - Accrual Basis

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

	Actual	Total		% of Budget
		Budget	over Budget	
Income				
Use of Capital Reserve	0.00	664,262.00	(664,262.00)	
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	10.47		10.47	
2680 Insurance Recoveries	73,992.17		73,992.17	
2701 Refund of PY Expenditure	1,800.00		1,800.00	
2705 Miscellaneous Income	9,836.32		9,836.32	
2770 Workers Comp - Reimbursement	2,400.00	21,000.00	(18,600.00)	11.43%
Total Income	\$ 88,038.96	\$ 19,599,049.40	\$ (19,511,010.44)	0.45%
Gross Profit	\$ 88,038.96	\$ 19,599,049.40	\$ (19,511,010.44)	0.45%
Expenses				
1110.5 Outside Services	492.36	12,000.00	(11,507.64)	4.10%
1120.5 Fire Prevention	175.00	9,000.00	(8,825.00)	1.94%
1140.5 Payroll Processing Expense	1,930.21	11,000.00	(9,069.79)	17.55%
1150.5 Insurance	25,998.50	110,000.00	(84,001.50)	23.64%
1170.5 Other Miscellaneous Expenses	20.00	12,000.00	(11,980.00)	0.17%
1180.5 Education & Travel	165.00	5,000.00	(4,835.00)	3.30%
1200.5 Recruitment		5,000.00	(5,000.00)	0.00%
3010.2 Coats, Boots, Helmets		129,977.40	(129,977.40)	0.00%
3020.2 Tank Refills, Testing & Rep	22,924.60	9,000.00	13,924.60	254.72%
3030.2 Hoses & Nozzles		20,000.00	(20,000.00)	0.00%
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	13,454.01	80,000.00	(66,545.99)	16.82%
3070.2 Telephone	(1,219.57)	80,000.00	(81,219.57)	-1.52%
3090.2 Certiorari	817.70	250,000.00	(249,182.30)	0.33%
3105.4 Uniforms	19,162.10	54,250.00	(35,087.90)	35.32%
3110.4 Shop Equipment & Tools	57.18	5,000.00	(4,942.82)	1.14%
3115.4 Emergency Equipment	16,293.51	210,147.18	(193,853.67)	7.75%
3120.4 EMS Supplies and Services	1,167.18	20,000.00	(18,832.82)	5.84%
3125.4 Computers, Software & Internet	1,746.08	31,000.00	(29,253.92)	5.63%
3130.4 Office Supplies	1,226.35	6,250.00	(5,023.65)	19.62%
3135.4 Postage	25.44	1,500.00	(1,474.56)	1.70%
3140.4 Subscriptions		1,200.00	(1,200.00)	0.00%
3145.4 Association Dues	395.00	1,500.00	(1,105.00)	26.33%
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	8,347.56	120,000.00	(111,652.44)	6.96%
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	6,653.57	130,000.00	(123,346.43)	5.12%
3410.11 Fire Chief salary	28,726.40	194,000.00	(165,273.60)	14.81%
3410.13 Fire Captains salary	95,006.40	825,000.00	(729,993.60)	11.52%
3410.14 Fire Lieutenants salary	141,784.80	1,242,000.00	(1,100,215.20)	11.42%
3410.15 Uniformed Firefighters salary	605,081.36	5,830,000.00	(5,224,918.64)	10.38%
3410.16 Maintenance Workers salary	8,280.00	73,000.00	(64,720.00)	11.34%
3410.18 Treasurer/Secy/PT Asst salary	19,836.30	176,200.00	(156,363.70)	11.26%
3410.2 Fire Equipment and Capital Outlay		964,262.00	(964,262.00)	0.00%
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	1,404.50	65,000.00	(63,595.50)	2.16%
Total 3410.46 Consultants fees	\$ 1,404.50	\$ 130,000.00	\$ (128,595.50)	1.08%
3410.49 Payroll Clearing account	5,174.05		5,174.05	
3410.81 Disabled Firemen salary -207A's	17,760.48	201,000.00	(183,239.52)	8.84%
3411.1 Holiday Pay	638.28	515,000.00	(514,361.72)	0.12%
3412.1 Retroactive Salary	53.60		53.60	
3413.1 Overtime - Firefighters	126,795.42	810,000.00	(683,204.58)	15.65%
3413.12 Overtime- Training		92,250.00	(92,250.00)	0.00%
3413.13 Overtime- Sick Incentive	1,276.56	100,000.00	(98,723.44)	1.28%
3413.2 Overtime - Fire Prevention	594.99	15,000.00	(14,405.01)	3.97%
3414.1 EMT Training	10,000.00	20,000.00	(10,000.00)	50.00%
3416.1 Terminal Leave	53,746.25	110,000.00	(56,253.75)	48.86%
9010.8 NYS Retirement		2,625,000.00	(2,625,000.00)	0.00%
9020.8 Social Security	88,548.47	738,563.11	(650,014.64)	11.99%
9030.8 Payroll Tax - MTA	3,935.52	36,900.00	(32,964.48)	10.67%
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	2,300.00	30,000.00	(27,700.00)	7.67%
9060.81 Hospital	669,589.64	2,795,549.70	(2,125,960.06)	23.95%
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%
Total Expenses	\$ 2,189,862.68	\$ 19,599,049.39	\$ (17,409,186.71)	11.17%
Net Operating Income	\$ (2,101,823.72)	\$ 0.01	\$ (2,101,823.73)	
Net Income	\$ (2,101,823.72)	\$ 0.01	\$ (2,101,823.73)	

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