

November 18, 2021

To: Board of Fire Commissioners, Eastchester Fire District
From: Jamie Hedstrom, Treasurer
Subject: Actual vs. Budget Comparison, October 2021

The financials as of October 31, 2021 present a net budget surplus of approximately \$1,200,000. However, budget transfers are needed at this time for certain GL accounts where the YTD 2021 expenditures have exceeded or will exceed the amount budgeted for the line item. These accounts and the recommended transfers are below:

From:	To:	Amount
9010.8 NYS Retirement	3416.1 Terminal Leave	\$145,000.00
3410.465 Consultant Fees- Engineers	1170.5 Other Miscellaneous Expenses	\$35,000.00
3410.18 Treasurer/Secy/PT Asst salary	1170.5 Other Miscellaneous Expenses	\$50,000.00
3240.3 Bldg/Prop Repairs & Maintenance	1170.5 Other Miscellaneous Expenses	\$35,000.00
3060.2 Fuel & Electric	3070.2 Telephone	\$22,000.00
Total Budget Transfers		\$287,000.00

Additionally, we anticipate that certain expenditures budgeted for in 2021 will not be completed until 2022. This includes the purchase of a new bailout system, budgeted for \$50K, and the VHF radio upgrade, budgeted for \$100K. At this time, we expect these amounts will be carried over as budget appropriations to 2022, and we also anticipate other similar scenarios as we reach year end.

Other:

Healthcare Updates:

- We are still waiting on NYSHIP to publish the 2022 rates, at which time we will notify contributing employees and those retirees paying the District directly (vs. through a pension deduction) of any changes.
- Medicare Part B reimbursements will be issued to eligible retirees after our December board meeting.

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

	Total			
	Actual	Budget	over Budget	% of Budget
Income				
Appropriated Fund Balance			0.00	
Budget Encumbrances	89,750.00	89,750.00	0.00	100.00%
1001 Real Property Taxes	17,695,499.70	17,695,499.70	0.00	100.00%
2401 Interest Earnings	3,530.65	14,166.68	(10,636.03)	24.92%
2680 Insurance Recoveries	5,000.00		5,000.00	
2701 Refund of PY Expenditure	10,721.60		10,721.60	
2705 Miscellaneous Income	4,645.00		4,645.00	
2770 Workers Comp - Reimbursement	31,485.87	17,500.00	13,985.87	179.92%
Total Income	\$ 17,840,632.82	\$ 17,816,916.38	\$ 23,716.44	100.13%
Gross Profit	\$ 17,840,632.82	\$ 17,816,916.38	\$ 23,716.44	100.13%
Expenses				
1110.5 Outside Services	5,415.00	10,000.00	(4,585.00)	54.15%
1120.5 Fire Prevention	2,370.78	9,000.00	(6,629.22)	26.34%
1140.5 Payroll Processing Expense	9,062.55	9,666.66	(604.11)	93.75%
1150.5 Insurance	102,741.59	110,000.00	(7,258.41)	93.40%
1170.5 Other Miscellaneous Expenses	121,402.70	10,000.00	111,402.70	1214.03%
1180.5 Education & Travel	1,350.00	4,166.66	(2,816.66)	32.40%
3010.2 Coats, Boots, Helmets	19,506.58	20,000.00	(493.42)	97.53%
3020.2 Tank Refills, Testing & Rep	8,771.62	8,750.00	21.62	100.25%
3030.2 Hoses & Nozzles		0.00	0.00	
3040.2 Tires	95.00	1,000.00	(905.00)	9.50%
3050.2 Gasoline, Oil, Grease, Etc.	18,057.22	29,166.66	(11,109.44)	61.91%
3060.2 Fuel & Electric	56,440.32	58,000.00	(1,559.68)	97.31%
3070.2 Telephone	58,890.15	55,200.00	3,690.15	106.69%
3090.2 Certiorari	186,238.09	208,333.34	(22,095.25)	89.39%
3105.4 Uniforms	32,210.96	47,208.34	(14,997.38)	68.23%
3110.4 Shop Equipment & Tools	3,466.90	4,166.00	(699.10)	83.22%
3115.4 Emergency Equipment	172,912.46	239,750.00	(66,837.54)	72.12%
3120.4 EMS Supplies and Services	9,775.68	16,666.66	(6,890.98)	58.65%
3125.4 Computers, Software & Internet	24,275.32	27,133.34	(2,858.02)	89.47%
3130.4 Office Supplies	4,220.17	5,308.34	(1,088.17)	79.50%
3135.4 Postage	486.79	1,250.00	(763.21)	38.94%
3140.4 Subscriptions	549.95	1,000.00	(450.05)	55.00%
3145.4 Association Dues	965.00	1,475.00	(510.00)	65.42%
3150.4 Elections & Referendums		0.00	0.00	
3155.4 Sewer Tax	9,292.21	11,000.00	(1,707.79)	84.47%
3160.4 Fire Training	10,500.00	12,500.00	(2,000.00)	84.00%
3210.3 Vehicle Maintenance	108,074.88	100,000.00	8,074.88	108.07%
3220.3 Radio Equipment & Maintenance	10,380.00	15,000.00	(4,620.00)	69.20%

3230.3 Ladder & Pump Testing	4,125.00	3,333.34	791.66	123.75%
3240.3 Bldg/Prop Repairs & Maintenance	64,861.45	108,333.34	(43,471.89)	59.87%
3410.11 Fire Chief salary	150,746.40	161,666.66	(10,920.26)	93.25%
3410.13 Fire Captains salary	649,092.00	671,268.24	(22,176.24)	96.70%
3410.14 Fire Lieutenants salary	970,546.20	1,010,000.00	(39,453.80)	96.09%
3410.15 Uniformed Firefighters salary	4,416,584.16	4,758,333.34	(341,749.18)	92.82%
3410.16 Maintenance Workers salary	56,944.80	58,333.34	(1,388.54)	97.62%
3410.18 Treasurer/Secy/PT Asst salary	94,051.25	92,800.00	1,251.25	101.35%
3410.2 Fire Equipment and Capital Outlay	15,627.50	50,000.00	(34,372.50)	31.26%
3410.42 Accountants / Auditors fees			0.00	
3410.44 Year-End fees	13,735.00	17,500.00	(3,765.00)	78.49%
Total 3410.42 Accountants / Auditors fees	\$ 13,735.00	\$ 17,500.00	\$ (3,765.00)	78.49%
3410.46 Consultants fees	4,500.00		4,500.00	
3410.465 Consultant Fees- Engineers		0.00	0.00	
3410.47 Professional Consultants fees	50,731.54	54,166.66	(3,435.12)	93.66%
Total 3410.46 Consultants fees	\$ 55,231.54	\$ 54,166.66	\$ 1,064.88	101.97%
3410.49 Payroll Clearing account	(3,152.38)		(3,152.38)	
3410.81 Disabled Firemen salary -207A's	120,028.44	122,000.00	(1,971.56)	98.38%
3411.1 Holiday Pay	225,762.60	255,000.00	(29,237.40)	88.53%
3413.1 Overtime - Firefighters	846,070.18	1,079,000.00	(232,929.82)	78.41%
3413.12 Overtime- Training		0.00	0.00	
3413.13 Overtime- Sick Incentive	36,530.47	52,000.00	(15,469.53)	70.25%
3413.2 Overtime - Fire Prevention		0.00	0.00	
3414.1 EMT Training	15,843.03	20,000.00	(4,156.97)	79.22%
3416.1 Terminal Leave	184,115.99	110,000.00	74,115.99	167.38%
9010.8 NYS Retirement	2,558,839.00	2,720,000.00	(161,161.00)	94.07%
9020.8 Social Security	582,497.74	600,457.82	(17,960.08)	97.01%
9030.8 Payroll Tax - MTA	25,977.16	30,000.00	(4,022.84)	86.59%
9040.8 Workers Compensation	251,603.00	275,000.00	(23,397.00)	91.49%
9045.8 Life Insurance - Local 916	41,816.25	46,000.00	(4,183.75)	90.90%
9050.8 Physician / Medical costs	12,100.00	25,000.00	(12,900.00)	48.40%
9060.81 Hospital	2,186,609.12	2,412,587.20	(225,978.08)	90.63%
9060.82 Dental	125,000.00	125,000.00	0.00	100.00%
9060.83 Optical Plan - Local 916	42,600.00	50,000.00	(7,400.00)	85.20%
9120.8 HEP B Testing		0.00	0.00	
Total Expenses	\$ 14,721,237.82	\$ 15,923,520.94	\$ (1,202,283.12)	92.45%
Net Operating Income	\$ 3,119,395.00	\$ 1,893,395.44	\$ 1,225,999.56	164.75%
Net Income	\$ 3,119,395.00	\$ 1,893,395.44	\$ 1,225,999.56	164.75%

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

	Total			
	Actual	Budget	over Budget	% of Budget
Income				
Appropriated Fund Balance		922,971.25	(922,971.25)	0.00%
Budget Encumbrances	89,750.00	101,000.00	(11,250.00)	88.86%
1001 Real Property Taxes	17,695,499.70	17,695,499.70	0.00	100.00%
2401 Interest Earnings	3,530.65	17,000.00	(13,469.35)	20.77%
2680 Insurance Recoveries	5,000.00		5,000.00	
2701 Refund of PY Expenditure	10,721.60		10,721.60	
2705 Miscellaneous Income	4,645.00		4,645.00	
2770 Workers Comp - Reimbursement	31,485.87	21,000.00	10,485.87	149.93%
Total Income	\$ 17,840,632.82	\$ 18,757,470.95	\$ (916,838.13)	95.11%
Gross Profit	\$ 17,840,632.82	\$ 18,757,470.95	\$ (916,838.13)	95.11%
Expenses				
1110.5 Outside Services	5,415.00	12,000.00	(6,585.00)	45.13%
1120.5 Fire Prevention	3,716.28	9,000.00	(5,283.72)	41.29%
1140.5 Payroll Processing Expense	9,722.71	11,000.00	(1,277.29)	88.39%
1150.5 Insurance	102,741.59	110,000.00	(7,258.41)	93.40%
1170.5 Other Miscellaneous Expenses	121,402.70	12,000.00	109,402.70	1011.69%
1180.5 Education & Travel	1,350.00	5,000.00	(3,650.00)	27.00%
3010.2 Coats, Boots, Helmets	19,506.58	66,000.00	(46,493.42)	29.56%
3020.2 Tank Refills, Testing & Rep	8,771.62	9,000.00	(228.38)	97.46%
3030.2 Hoses & Nozzles		20,000.00	(20,000.00)	0.00%
3040.2 Tires	95.00	16,000.00	(15,905.00)	0.59%
3050.2 Gasoline, Oil, Grease, Etc.	18,057.22	35,000.00	(16,942.78)	51.59%
3060.2 Fuel & Electric	56,440.32	104,400.00	(47,959.68)	54.06%
3070.2 Telephone	62,443.13	55,200.00	7,243.13	113.12%
3090.2 Certiorari	186,238.09	250,000.00	(63,761.91)	74.50%
3105.4 Uniforms	32,210.96	54,250.00	(22,039.04)	59.38%
3110.4 Shop Equipment & Tools	3,466.90	5,000.00	(1,533.10)	69.34%
3115.4 Emergency Equipment	172,912.46	281,000.00	(108,087.54)	61.53%
3120.4 EMS Supplies and Services	9,775.68	20,000.00	(10,224.32)	48.88%
3125.4 Computers, Software & Internet	24,342.27	31,000.00	(6,657.73)	78.52%
3130.4 Office Supplies	4,220.17	6,250.00	(2,029.83)	67.52%
3135.4 Postage	530.87	1,500.00	(969.13)	35.39%
3140.4 Subscriptions	549.95	1,200.00	(650.05)	45.83%
3145.4 Association Dues	1,140.00	1,500.00	(360.00)	76.00%
3150.4 Elections & Referendums		8,000.00	(8,000.00)	0.00%
3155.4 Sewer Tax	9,292.21	11,000.00	(1,707.79)	84.47%
3160.4 Fire Training	10,500.00	15,000.00	(4,500.00)	70.00%
3210.3 Vehicle Maintenance	108,074.88	120,000.00	(11,925.12)	90.06%
3220.3 Radio Equipment & Maintenance	10,380.00	118,000.00	(107,620.00)	8.80%

3230.3 Ladder & Pump Testing	4,125.00	4,000.00	125.00	103.13%
3240.3 Bldg/Prop Repairs & Maintenance	65,647.11	130,000.00	(64,352.89)	50.50%
3410.11 Fire Chief salary	157,924.80	194,000.00	(36,075.20)	81.40%
3410.13 Fire Captains salary	680,020.00	805,521.88	(125,501.88)	84.42%
3410.14 Fire Lieutenants salary	1,016,960.60	1,212,000.00	(195,039.40)	83.91%
3410.15 Uniformed Firefighters salary	4,619,526.56	5,570,000.00	(950,473.44)	82.94%
3410.16 Maintenance Workers salary	59,704.80	70,000.00	(10,295.20)	85.29%
3410.18 Treasurer/Secy/PT Asst salary	100,036.25	176,200.00	(76,163.75)	56.77%
3410.2 Fire Equipment and Capital Outlay	15,627.50	60,000.00	(44,372.50)	26.05%
3410.42 Accountants / Auditors fees			0.00	
3410.44 Year-End fees	13,735.00	17,500.00	(3,765.00)	78.49%
Total 3410.42 Accountants / Auditors fees	\$ 13,735.00	\$ 17,500.00	\$ (3,765.00)	78.49%
3410.46 Consultants fees	4,500.00		4,500.00	
3410.465 Consultant Fees- Engineers		65,000.00	(65,000.00)	0.00%
3410.47 Professional Consultants fees	55,010.33	65,000.00	(9,989.67)	84.63%
Total 3410.46 Consultants fees	\$ 59,510.33	\$ 130,000.00	\$ (70,489.67)	45.78%
3410.49 Payroll Clearing account	601.83		601.83	
3410.81 Disabled Firemen salary -207A's	125,727.46	201,000.00	(75,272.54)	62.55%
3411.1 Holiday Pay	225,762.60	510,000.00	(284,237.40)	44.27%
3413.1 Overtime - Firefighters	897,830.65	1,300,000.00	(402,169.35)	69.06%
3413.12 Overtime- Training		92,250.00	(92,250.00)	0.00%
3413.13 Overtime- Sick Incentive	39,172.63	100,000.00	(60,827.37)	39.17%
3413.2 Overtime - Fire Prevention		15,000.00	(15,000.00)	0.00%
3414.1 EMT Training	15,843.03	20,000.00	(4,156.97)	79.22%
3416.1 Terminal Leave	184,115.99	110,000.00	74,115.99	167.38%
9010.8 NYS Retirement	2,558,839.00	2,720,000.00	(161,161.00)	94.07%
9020.8 Social Security	607,076.64	720,549.37	(113,472.73)	84.25%
9030.8 Payroll Tax - MTA	27,164.03	36,000.00	(8,835.97)	75.46%
9040.8 Workers Compensation	251,603.00	275,000.00	(23,397.00)	91.49%
9045.8 Life Insurance - Local 916	41,816.25	46,000.00	(4,183.75)	90.90%
9050.8 Physician / Medical costs	13,540.00	30,000.00	(16,460.00)	45.13%
9060.81 Hospital	2,177,177.76	2,645,549.70	(468,371.94)	82.30%
9060.82 Dental	125,000.00	125,000.00	0.00	100.00%
9060.83 Optical Plan - Local 916	42,600.00	50,000.00	(7,400.00)	85.20%
9120.8 HEP B Testing		3,600.00	(3,600.00)	0.00%
Total Expenses	\$ 15,109,985.41	\$ 18,757,470.95	\$ (3,647,485.54)	80.55%
Net Operating Income	\$ 2,730,647.41	\$ -	\$ 2,730,647.41	
Net Income	\$ 2,730,647.41	\$ -	\$ 2,730,647.41	

Monday, Nov 08, 2021 08:30:15 AM GMT-8 - Accrual Basis

Eastchester Fire District- 2021 Fund Balance Estimate
As of 11/9/21

Fund Balance @ 12/31/2020
Per Audited Financial Statements

Nonspendable	\$ 734,495.00	
Restricted- Capital Reserve	\$ 1,864,359.00	
Assigned- Liquidity Reserve and Budget Appropriations	\$ 6,073,971.00	
Unassigned	\$ 1,609,500.00	
Total fund balances @ 12/31/2020		\$ 10,282,325.00

Tax collection May 2021		\$ 17,695,499.70
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Expenditures through 10/31/2021		\$ 14,721,237.82
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Estimated Remaining Expenses:

Estimated Operating Expenses (2 months)	\$ 2,253,846.46	
December Holiday Pay	\$ 250,000.00	
NYSLRS	PAID	
Accountability Software	PAID	
Total Estimated Remaining Expenses		\$ 2,503,846.46

Estimated Fund Balance @ 12/31/2021		\$ 10,752,740.42
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Nonspendable	\$ 639,723.25	
Restricted- Capital Reserve	\$ 1,864,359.00	
Assigned- Liquidity Reserve	\$ 5,071,154.54	
Assigned- 2022 Budget Appropriation	\$ 640,253.12	
Unassigned	\$ 2,537,250.52	