

October 19, 2021

To: Board of Fire Commissioners, Eastchester Fire District
From: Jamie Hedstrom, Treasurer
Subject: Budget Hearing

Budget Considerations

At our September 18, 2021 general meeting and budget workshop, the Board adopted a proposed budget of \$18,710,662.81, which includes a tax levy of \$18,049,409.70. This represents a 2% tax increase, which is below the tax cap.

The proposed budget was posted on our website and provided to the Town, and notice of tonight's Budget Hearing was posted in The Journal News.

The Board has until November 4, 2021 to adopt a final budget.

Net result: *The adopted proposed budget includes a tax increase of \$353,910, or 2%. This proposed tax levy does not exceed the tax cap. As with our 2021 budget, Appropriated Fund Balance will be used to cover the difference between the estimated expenditures and the tax levy. The amount of Appropriated Fund Balance needed is \$640,253.*

Budget Highlights

Income Adjustments:

- 2401 Interest Earnings- Exclude as source of revenue as earnings continue to be de minimis in current economic climate.

Expense Adjustments:

Salary and Related Expenses- Per the negotiated CBA, salaries are increasing 2.5% in 2021; related costs including Holiday Pay, Overtime, Social Security, etc. are impacted accordingly.

- 3410.15 Uniformed Firefighters salary- no increase needed due to 2021 retirements and rate of pay differential for new hires

9010.8 New York State and Local Retirement System – Per our projected invoice available as of 9/30/21, our contribution percentages are decreasing in all tiers except Tier 6. Additionally, our pensionable earnings in Tier 2 will decrease based on the 2021 retirements. As such, we can expect our overall NYSLRS liability to decrease in 2022, which is reflected in the budget accordingly.

9060.81 Hospital/Medical Benefits- NYSHIP has indicated that it is no longer providing estimates of future premiums, and the actual 2022 premiums will not be released until November. However, after accounting for 2021 new hires, our current budgeted amount for NYSHIP costs can withstand an approximate 6% increase in premiums. As such, the proposed budget does not include an increase to this line item.

3410.2 Fire Equipment and Capital Outlay

- In the 2019, 2020, and 2021 budgets, this account was budgeted at \$160K for various anticipated construction costs and/or apparatus purchases, in place of funding a reserve account.
- The 2022 budget for this line item is increased to \$300K, which would cover the cost of replacing all Air Paks in 2022. Per the Chief, we will be applying for a grant to cover this cost in the upcoming months. If we receive the grant, the \$300K can be put toward a future apparatus purchase.

Other

- 9060.82 Dental
 - Increase \$5K per CBA negotiations
- 3115.4 Emergency Equipment
 - 2022 budget includes \$100K for general expenses and \$50K for a new bailout system
- 3070.2 Telephone
 - Increase based on experience plus addition of phones, tablets, and internet service to each firehouse
- 3220.3 Radio Equipment & Maintenance
 - Reduce \$100K for VHF upgrade which was budgeted for in 2021; increase \$36,000 to purchase 12 additional radios needed per Chief
- 1190.5 Recruitment- new line item added as requested by Board

2021 YTD Spending

The attached reports detail our YTD spending; as of September 30th we show a net budget surplus of \$1.2M.

Eastchester, NY Fire District
Budget vs. Actuals: FY2021 Budget - FY21 P&L
 January - September, 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	3,121.72	12,750.02	(9,628.30)	24.48%
2680 Insurance Recoveries	5,000.00		5,000.00	
2701 Refund of PY Expenditure	5,988.00		5,988.00	
2705 Miscellaneous Income	75.00		75.00	
2770 Workers Comp - Reimbursement	28,285.87	15,750.00	12,535.87	179.59%
Total Income	\$ 17,827,720.29	\$ 17,813,749.72	\$ 13,970.57	100.08%
Gross Profit	\$ 17,827,720.29	\$ 17,813,749.72	\$ 13,970.57	100.08%
Expenses				
1110.5 Outside Services	4,860.00	9,000.00	(4,140.00)	54.00%
1120.5 Fire Prevention	2,095.00	9,000.00	(6,905.00)	23.28%
1140.5 Payroll Processing Expense	8,317.54	9,249.99	(932.45)	89.92%
1150.5 Insurance	76,743.09	110,000.00	(33,256.91)	69.77%
1170.5 Other Miscellaneous Expenses	121,402.70	9,000.00	112,402.70	1348.92%
1180.5 Education & Travel	1,350.00	3,749.99	(2,399.99)	36.00%
3010.2 Coats, Boots, Helmets	19,429.23	49,500.00	(30,070.77)	39.25%
3020.2 Tank Refills, Testing & Rep	8,165.86	8,500.00	(334.14)	96.07%
3030.2 Hoses & Nozzles		14,999.99	(14,999.99)	0.00%
3040.2 Tires	95.00	12,000.01	(11,905.01)	0.79%
3050.2 Gasoline, Oil, Grease, Etc.	12,116.06	26,249.99	(14,133.93)	46.16%
3060.2 Fuel & Electric	52,509.72	78,300.00	(25,790.28)	67.06%
3070.2 Telephone	55,204.19	49,000.00	6,204.19	112.66%
3090.2 Certiorari	175,981.96	187,500.01	(11,518.05)	93.86%
3105.4 Uniforms	31,689.96	43,707.51	(12,017.55)	72.50%
3110.4 Shop Equipment & Tools	3,466.90	3,749.40	(282.50)	92.47%
3115.4 Emergency Equipment	150,807.04	224,750.00	(73,942.96)	67.10%
3120.4 EMS Supplies and Services	9,290.92	14,999.99	(5,709.07)	61.94%
3125.4 Computers, Software & Internet	22,845.92	24,550.01	(1,704.09)	93.06%
3130.4 Office Supplies	4,087.13	4,787.51	(700.38)	85.37%
3135.4 Postage	433.21	1,125.00	(691.79)	38.51%
3140.4 Subscriptions	549.95	900.00	(350.05)	61.11%
3145.4 Association Dues	965.00	1,350.00	(385.00)	71.48%
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	11,250.00	(750.00)	93.33%
3210.3 Vehicle Maintenance	80,033.52	90,000.00	(9,966.48)	88.93%
3220.3 Radio Equipment & Maintenance	10,380.00	113,500.00	(103,120.00)	9.15%
3230.3 Ladder & Pump Testing	4,125.00	3,000.01	1,124.99	137.50%
3240.3 Bldg/Prop Repairs & Maintenance	62,825.93	97,500.01	(34,674.08)	64.44%
3410.11 Fire Chief salary	136,389.60	145,499.99	(9,110.39)	93.74%
3410.13 Fire Captains salary	587,236.00	604,141.42	(16,905.42)	97.20%
3410.14 Fire Lieutenants salary	877,717.40	909,000.00	(31,282.60)	96.56%
3410.15 Uniformed Firefighters salary	4,006,250.56	4,372,500.01	(366,249.45)	91.62%
3410.16 Maintenance Workers salary	51,424.80	52,500.01	(1,075.21)	97.95%
3410.18 Treasurer/Secy/PT Asst salary	84,356.25	83,800.00	556.25	100.66%

3410.2 Fire Equipment and Capital Outlay	15,627.50	45,000.00	(29,372.50)	34.73%
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		48,749.99	(48,749.99)	0.00%
3410.47 Professional Consultants fees	41,679.54	48,749.99	(7,070.45)	85.50%
Total 3410.46 Consultants fees	\$ 46,179.54	\$ 97,499.98	\$ (51,320.44)	47.36%
3410.49 Payroll Clearing account	594.73		594.73	
3410.81 Disabled Firemen salary -207A's	108,630.40	110,000.00	(1,369.60)	98.75%
3411.1 Holiday Pay	225,762.60	255,000.00	(29,237.40)	88.53%
3413.1 Overtime - Firefighters	781,778.17	907,000.00	(125,221.83)	86.19%
3413.12 Overtime- Training		92,250.00	(92,250.00)	0.00%
3413.13 Overtime- Sick Incentive	33,298.21	44,000.00	(10,701.79)	75.68%
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		0.00	0.00	
9020.8 Social Security	533,766.79	540,412.04	(6,645.25)	98.77%
9030.8 Payroll Tax - MTA	23,736.65	27,000.00	(3,263.35)	87.91%
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	22,500.00	(10,400.00)	53.78%
9060.81 Hospital	1,976,674.86	2,179,624.70	(202,949.84)	90.69%
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	\$ 11,115,800.37	\$ 12,353,447.57	\$ (1,237,647.20)	89.98%
Net Operating Income	\$ 6,711,919.92	\$ 5,460,302.15	\$ 1,251,617.77	122.92%
Net Income	\$ 6,711,919.92	\$ 5,460,302.15	\$ 1,251,617.77	122.92%

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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	3,121.72	17,000.00	(13,878.28)	18.36%
2680 Insurance Recoveries	5,000.00		5,000.00	
2701 Refund of PY Expenditure	9,654.29		9,654.29	
2705 Miscellaneous Income	4,645.00		4,645.00	
2770 Workers Comp - Reimbursement	29,085.87	21,000.00	8,085.87	138.50%
Total Income	\$ 17,836,756.58	\$ 18,757,470.95	\$ (920,714.37)	95.09%
Gross Profit	\$ 17,836,756.58	\$ 18,757,470.95	\$ (920,714.37)	95.09%
Expenses				
1110.5 Outside Services	5,060.00	12,000.00	(6,940.00)	42.17%
1120.5 Fire Prevention	2,095.00	9,000.00	(6,905.00)	23.28%
1140.5 Payroll Processing Expense	8,317.54	11,000.00	(2,682.46)	75.61%
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	19,429.23	66,000.00	(46,570.77)	29.44%
3020.2 Tank Refills, Testing & Rep	8,165.86	9,000.00	(834.14)	90.73%
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.	12,116.06	35,000.00	(22,883.94)	34.62%
3060.2 Fuel & Electric	56,204.91	104,400.00	(48,195.09)	53.84%
3070.2 Telephone	58,757.38	55,200.00	3,557.38	106.44%
3090.2 Certiorari	175,981.96	250,000.00	(74,018.04)	70.39%
3105.4 Uniforms	32,091.96	54,250.00	(22,158.04)	59.16%
3110.4 Shop Equipment & Tools	3,466.90	5,000.00	(1,533.10)	69.34%
3115.4 Emergency Equipment	158,802.18	281,000.00	(122,197.82)	56.51%
3120.4 EMS Supplies and Services	9,290.92	20,000.00	(10,709.08)	46.45%
3125.4 Computers, Software & Internet	23,702.44	31,000.00	(7,297.56)	76.46%
3130.4 Office Supplies	4,220.17	6,250.00	(2,029.83)	67.52%
3135.4 Postage	463.87	1,500.00	(1,036.13)	30.92%
3140.4 Subscriptions	549.95	1,200.00	(650.05)	45.83%
3145.4 Association Dues	965.00	1,500.00	(535.00)	64.33%
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	80,033.52	120,000.00	(39,966.48)	66.69%
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	63,310.93	130,000.00	(66,689.07)	48.70%
3410.11 Fire Chief salary	150,746.40	194,000.00	(43,253.60)	77.70%
3410.13 Fire Captains salary	649,092.00	805,521.88	(156,429.88)	80.58%
3410.14 Fire Lieutenants salary	970,546.20	1,212,000.00	(241,453.80)	80.08%
3410.15 Uniformed Firefighters salary	4,416,584.16	5,570,000.00	(1,153,415.84)	79.29%
3410.16 Maintenance Workers salary	56,944.80	70,000.00	(13,055.20)	81.35%
3410.18 Treasurer/Secy/PT Asst salary	94,051.25	176,200.00	(82,148.75)	53.38%

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	50,731.54	65,000.00	(14,268.46)	78.05%
Total 3410.46 Consultants fees	\$ 55,231.54	\$ 130,000.00	\$ (74,768.46)	42.49%
3410.49 Payroll Clearing account	(3,152.38)		(3,152.38)	
3410.81 Disabled Firemen salary -207A's	120,028.44	201,000.00	(80,971.56)	59.72%
3411.1 Holiday Pay	225,762.60	510,000.00	(284,237.40)	44.27%
3413.1 Overtime - Firefighters	846,070.18	1,300,000.00	(453,929.82)	65.08%
3413.12 Overtime- Training		92,250.00	(92,250.00)	0.00%
3413.13 Overtime- Sick Incentive	36,530.47	100,000.00	(63,469.53)	36.53%
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		2,720,000.00	(2,720,000.00)	0.00%
9020.8 Social Security	582,497.74	720,549.37	(138,051.63)	80.84%
9030.8 Payroll Tax - MTA	25,977.16	36,000.00	(10,022.84)	72.16%
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	30,000.00	(17,900.00)	40.33%
9060.81 Hospital	2,188,541.34	2,645,549.70	(457,008.36)	82.73%
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	\$ 12,100,804.95	\$ 18,757,470.95	\$ (6,656,666.00)	64.51%
Net Operating Income	\$ 5,735,951.63	\$ -	\$ 5,735,951.63	
Net Income	\$ 5,735,951.63	\$ -	\$ 5,735,951.63	

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