

August 12, 2021

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

The financials as of July 31, 2021 present a net budget surplus of approximately \$1,300,000.

Overtime

Overtime Budget Summary:

Budget:	\$ 790,000.00
Spent YTD:	\$ 520,036.66
Remainder:	\$ 269,963.34
OT Paid Thru	7/23/21

2021 Staffing Levels Impacting the Overtime Budget:

Rank	# of Budgeted Positions	Actual Filled 1/1/21	Actual Current Staff	Additional Short Positions based on long-term absences/light duty
Firefighters	56	54	52	4
FF- Fire Prevention	1	1	1	0
Lieutenants	10	10	10	0
Captains	6	6	6	1
Chief	1	1	1	0
Total	74	72	70	6

Discussion:

Through 7/23/21, we have expended approximately \$520K of our \$790K general overtime budget. Based on our lower 2021 staffing levels, the current number of long-term absences, the significant number of sick days taken in the first half of 2021, and a review of the remaining contractual float days, vacation days, and year-to-date overtime spending, I anticipate that we will exceed our 2021 overtime budget of \$790K.

At this time we can reasonably estimate needing an additional \$250K - \$485K in additional overtime budget for the remainder of the year. This is an estimate based on known factors, such as the # of individuals working in each rank and the current vacation and float day schedules, and unknown factors such as future sick leave. The low end of this estimate is comprised of the known factors, specifically the remaining scheduled vacation and float days, and the high end of the estimate includes additional anticipated overtime based on current short-term sick leave trends.

Retirements, additional sick leave, the Board's recent hiring of two transfer candidates, and future potential hiring from the Civil Service list will impact the estimate accordingly.

Other Matters

Budget: Tax cap data to determine the allowable levy for 2022 is available as of August 2nd. Per this data, the Eastchester Fire District can levy taxes of up to \$18,368,285 in 2022 without exceeding the tax cap, which includes available carryover and represents a 3.8% increase from our 2021 tax levy of \$17,695,499.70.

2021 Tax Levy	\$ 17,695,499.70
2021 Appropriation of 2020 Surplus	\$ 922,971.25
Total 2021 Anticipated Expenditures	\$ 18,618,470.95
2022 Allowable Tax Levy	\$ 18,368,285.00

I have begun compiling a comparison of our historical spending by line item to our 2021 budget and spending to date. This will be updated as necessary as data related to our contractual expenses, including pension system contributions, healthcare contributions, etc. becomes available. I am also calculating our anticipated CBA-related costs for 2022, including anticipated salary and holiday pay.

I have requested input from the Chief on any anticipated operational expenses in 2022, as well as any “wish list” items for 2022 that may be feasible to include in the budget. I will request the same input from the Commissioners, specifically as it relates to planned or anticipated capital improvements for 2022 and reestablishing funding for future capital improvements and apparatus purchases.

Budget Timeline: The 2022 proposed budget needs to be adopted by the board by September 28, 2021.

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

	Actual	Total Budget	over Budget	% of Budget
Income				
1001 Real Property Taxes	17,695,499.70	17,695,499.70	0.00	100.00%
2401 Interest Earnings	1,720.93	9,916.70	(8,195.77)	17.35%
2680 Insurance Recoveries	5,000.00		5,000.00	
2701 Refund of PY Expenditure	1,431.00		1,431.00	
2705 Miscellaneous Income	75.00		75.00	
2770 Workers Comp - Reimbursement	25,885.87	12,250.00	13,635.87	211.31%
Total Income	\$ 17,729,612.50	\$ 17,717,666.40	\$ 11,946.10	100.07%
Gross Profit	\$ 17,729,612.50	\$ 17,717,666.40	\$ 11,946.10	100.07%
Expenses				
1110.5 Outside Services	4,205.00	7,000.00	(2,795.00)	60.07%
1120.5 Fire Prevention	175.00	175.00	0.00	100.00%
1140.5 Payroll Processing Expense	6,636.84	7,416.65	(779.81)	89.49%
1150.5 Insurance	76,743.09	82,500.00	(5,756.91)	93.02%
1170.5 Other Miscellaneous Expenses	1,302.70	7,000.00	(5,697.30)	18.61%
1180.5 Education & Travel	620.00	2,916.65	(2,296.65)	21.26%
3010.2 Coats, Boots, Helmets	12,051.86	38,500.00	(26,448.14)	31.30%
3020.2 Tank Refills, Testing & Rep	7,097.46	7,000.00	97.46	101.39%
3030.2 Hoses & Nozzles		11,666.65	(11,666.65)	0.00%
3040.2 Tires	95.00	9,333.35	(9,238.35)	1.02%
3050.2 Gasoline, Oil, Grease, Etc.	9,529.63	20,416.65	(10,887.02)	46.68%
3060.2 Fuel & Electric	41,706.17	60,900.00	(19,193.83)	68.48%
3070.2 Telephone	41,547.35	39,800.00	1,747.35	104.39%
3090.2 Certiorari	123,038.94	145,833.35	(22,794.41)	84.37%
3105.4 Uniforms	25,936.84	38,105.85	(12,169.01)	68.07%
3110.4 Shop Equipment & Tools	1,171.64	2,916.20	(1,744.56)	40.18%
3115.4 Emergency Equipment	35,666.62	105,000.00	(69,333.38)	33.97%
3120.4 EMS Supplies and Services	7,336.92	11,666.65	(4,329.73)	62.89%
3125.4 Computers, Software & Internet	21,619.08	19,383.35	2,235.73	111.53%
3130.4 Office Supplies	3,476.77	3,745.85	(269.08)	92.82%
3135.4 Postage	410.25	875.00	(464.75)	46.89%
3140.4 Subscriptions	475.00	700.00	(225.00)	67.86%
3145.4 Association Dues	965.00	1,100.00	(135.00)	87.73%
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		8,750.00	(8,750.00)	0.00%
3210.3 Vehicle Maintenance	39,559.80	70,000.00	(30,440.20)	56.51%
3220.3 Radio Equipment & Maintenance	10,380.00	110,500.00	(100,120.00)	9.39%
3230.3 Ladder & Pump Testing		2,333.35	(2,333.35)	0.00%
3240.3 Bldg/Prop Repairs & Maintenance	33,533.40	75,833.35	(42,299.95)	44.22%
3410.11 Fire Chief salary	107,676.00	113,166.65	(5,490.65)	95.15%
3410.13 Fire Captains salary	463,524.00	469,887.78	(6,363.78)	98.65%
3410.14 Fire Lieutenants salary	692,059.80	707,000.00	(14,940.20)	97.89%
3410.15 Uniformed Firefighters salary	3,177,566.16	3,400,833.35	(223,267.19)	93.43%
3410.16 Maintenance Workers salary	40,384.80	40,833.35	(448.55)	98.90%
3410.18 Treasurer/Secy/PT Asst salary	65,243.75	65,800.00	(556.25)	99.15%
3410.2 Fire Equipment and Capital Outlay	15,627.50	93,333.35	(77,705.85)	16.74%
3410.42 Accountants / Auditors fees			0.00	

3410.44 Year-End fees	7,700.00	17,500.00	(9,800.00)	44.00%
Total 3410.42 Accountants / Auditors fees	\$ 7,700.00	\$ 17,500.00	\$ (9,800.00)	44.00%
3410.46 Consultants fees	4,500.00		4,500.00	
3410.465 Consultant Fees- Engineers		37,916.65	(37,916.65)	0.00%
3410.47 Professional Consultants fees	33,835.54	37,916.65	(4,081.11)	89.24%
Total 3410.46 Consultants fees	\$ 38,335.54	\$ 75,833.30	\$ (37,497.76)	50.55%
3410.49 Payroll Clearing account	9,302.62		9,302.62	
3410.81 Disabled Firemen salary -207A's	85,776.15	86,000.00	(223.85)	99.74%
3411.1 Holiday Pay	223,271.88	255,000.00	(31,728.12)	87.56%
3413.1 Overtime - Firefighters	527,920.55	528,000.00	(79.45)	99.98%
3413.12 Overtime- Training		92,250.00	(92,250.00)	0.00%
3413.13 Overtime- Sick Incentive	17,416.93	28,000.00	(10,583.07)	62.20%
3413.2 Overtime - Fire Prevention		0.00	0.00	
3414.1 EMT Training	15,843.03	15,000.00	843.03	105.62%
3416.1 Terminal Leave	75,116.14	110,000.00	(34,883.86)	68.29%
9010.8 NYS Retirement		0.00	0.00	
9020.8 Social Security	413,179.44	420,320.48	(7,141.04)	98.30%
9030.8 Payroll Tax - MTA	18,362.24	21,000.00	(2,637.76)	87.44%
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	8,170.00	17,500.00	(9,330.00)	46.69%
9060.81 Hospital	1,582,252.94	1,863,699.70	(281,446.76)	84.90%
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	\$ 8,560,321.29	\$ 9,819,325.86	\$ (1,259,004.57)	87.18%
Net Operating Income	\$ 9,169,291.21	\$ 7,898,340.54	\$ 1,270,950.67	116.09%
Net Income	\$ 9,169,291.21	\$ 7,898,340.54	\$ 1,270,950.67	116.09%

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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		101,000.00	(101,000.00)	0.00%
1001 Real Property Taxes	17,695,499.70	17,695,499.70	0.00	100.00%
2401 Interest Earnings	1,720.93	17,000.00	(15,279.07)	10.12%
2680 Insurance Recoveries	5,000.00		5,000.00	
2701 Refund of PY Expenditure	1,431.00		1,431.00	
2705 Miscellaneous Income	75.00		75.00	
2770 Workers Comp - Reimbursement	25,885.87	21,000.00	4,885.87	123.27%
Total Income	\$ 17,729,612.50	\$ 18,757,470.95	\$ (1,027,858.45)	94.52%
Gross Profit	\$ 17,729,612.50	\$ 18,757,470.95	\$ (1,027,858.45)	94.52%
Expenses				
1110.5 Outside Services	4,205.00	12,000.00	(7,795.00)	35.04%
1120.5 Fire Prevention	175.00	9,000.00	(8,825.00)	1.94%
1140.5 Payroll Processing Expense	6,636.84	11,000.00	(4,363.16)	60.33%
1150.5 Insurance	76,743.09	110,000.00	(33,256.91)	69.77%
1170.5 Other Miscellaneous Expenses	1,302.70	12,000.00	(10,697.30)	10.86%
1180.5 Education & Travel	620.00	5,000.00	(4,380.00)	12.40%
3010.2 Coats, Boots, Helmets	12,051.86	66,000.00	(53,948.14)	18.26%
3020.2 Tank Refills, Testing & Rep	7,097.46	9,000.00	(1,902.54)	78.86%
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.	9,529.63	35,000.00	(25,470.37)	27.23%
3060.2 Fuel & Electric	41,706.17	104,400.00	(62,693.83)	39.95%
3070.2 Telephone	41,547.35	55,200.00	(13,652.65)	75.27%
3090.2 Certiorari	123,038.94	250,000.00	(126,961.06)	49.22%
3105.4 Uniforms	25,936.84	54,250.00	(28,313.16)	47.81%
3110.4 Shop Equipment & Tools	1,171.64	5,000.00	(3,828.36)	23.43%
3115.4 Emergency Equipment	35,666.62	281,000.00	(245,333.38)	12.69%
3120.4 EMS Supplies and Services	7,336.92	20,000.00	(12,663.08)	36.68%
3125.4 Computers, Software & Internet	21,619.08	31,000.00	(9,380.92)	69.74%
3130.4 Office Supplies	3,476.77	6,250.00	(2,773.23)	55.63%
3135.4 Postage	410.25	1,500.00	(1,089.75)	27.35%
3140.4 Subscriptions	475.00	1,200.00	(725.00)	39.58%
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		15,000.00	(15,000.00)	0.00%
3210.3 Vehicle Maintenance	39,559.80	120,000.00	(80,440.20)	32.97%
3220.3 Radio Equipment & Maintenance	10,380.00	118,000.00	(107,620.00)	8.80%
3230.3 Ladder & Pump Testing		4,000.00	(4,000.00)	0.00%
3240.3 Bldg/Prop Repairs & Maintenance	33,533.40	130,000.00	(96,466.60)	25.79%
3410.11 Fire Chief salary	107,676.00	194,000.00	(86,324.00)	55.50%
3410.13 Fire Captains salary	463,524.00	805,521.88	(341,997.88)	57.54%
3410.14 Fire Lieutenants salary	692,059.80	1,212,000.00	(519,940.20)	57.10%
3410.15 Uniformed Firefighters salary	3,177,566.16	5,830,000.00	(2,652,433.84)	54.50%
3410.16 Maintenance Workers salary	40,384.80	70,000.00	(29,615.20)	57.69%
3410.18 Treasurer/Secy/PT Asst salary	65,243.75	176,200.00	(110,956.25)	37.03%

3410.2 Fire Equipment and Capital Outlay	15,627.50	160,000.00	(144,372.50)	9.77%
3410.42 Accountants / Auditors fees			0.00	
3410.44 Year-End fees	7,700.00	17,500.00	(9,800.00)	44.00%
Total 3410.42 Accountants / Auditors fees	\$ 7,700.00	\$ 17,500.00	\$ (9,800.00)	44.00%
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	33,835.54	65,000.00	(31,164.46)	52.05%
Total 3410.46 Consultants fees	\$ 38,335.54	\$ 130,000.00	\$ (91,664.46)	29.49%
3410.49 Payroll Clearing account	9,302.62		9,302.62	
3410.81 Disabled Firemen salary -207A's	85,776.15	201,000.00	(115,223.85)	42.67%
3411.1 Holiday Pay	223,271.88	510,000.00	(286,728.12)	43.78%
3413.1 Overtime - Firefighters	527,920.55	790,000.00	(262,079.45)	66.83%
3413.12 Overtime- Training		92,250.00	(92,250.00)	0.00%
3413.13 Overtime- Sick Incentive	17,416.93	100,000.00	(82,583.07)	17.42%
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	75,116.14	110,000.00	(34,883.86)	68.29%
9010.8 NYS Retirement		2,720,000.00	(2,720,000.00)	0.00%
9020.8 Social Security	413,179.44	720,549.37	(307,369.93)	57.34%
9030.8 Payroll Tax - MTA	18,362.24	36,000.00	(17,637.76)	51.01%
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	8,170.00	30,000.00	(21,830.00)	27.23%
9060.81 Hospital	1,575,038.94	2,795,549.70	(1,220,510.76)	56.34%
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	\$ 8,553,107.29	\$ 18,757,470.95	\$ (10,204,363.66)	45.60%
Net Operating Income	\$ 9,176,505.21	\$ -	\$ 9,176,505.21	
Net Income	\$ 9,176,505.21	\$ -	\$ 9,176,505.21	

Monday, Aug 02, 2021 08:15:29 AM GMT-7 - Accrual Basis