

July 26, 2021

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

The financials as of June 30, 2021 present a net budget surplus of approximately \$1,400,000.

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:

To date 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 a budget transfer will be necessary by September in order to keep all positions filled.

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, and hiring activity whether through transfers or hiring from the Civil Service list will impact the estimate accordingly.

I will continue to monitor the overtime as it is expended per pay period and propose a recommended budget transfer at the August 2021 meeting.

Other Matters

Budget: In late July we will begin working on the 2022 budget in earnest. As it becomes available, I will compile data related to our contractual expenses, including pension system contributions, healthcare contributions, CBA-related costs, etc. in comparison to previous years' data to establish a starting point for budget discussions.

Additionally, I will request 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.

As of the date of this report, tax cap data is not yet available to determine the permissible tax increase without exceeding the tax cap.

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