

March 18, 2021

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

The financials as of February 28, 2021 present a net budget surplus of approximately \$479,000.

Anticipated 2021 Purchases

The below anticipated purchases were included in the 2021 budget, with estimated costs as indicated.

VHF Radio Upgrade	\$100,000
Replace Bailout System	\$50,000

Additionally, we have a \$101,000 budget encumbrance from 2020 for the purchase of accountability software and related hardware, which was budgeted for and ordered in 2020 but has not yet been received.

The above chart will be included in future treasurer's reports to indicate progress/completion of purchases.

Other Matters

Property/Casualty Insurance Renewal: Our broker, Arthur J. Gallagher, has provided an insurance proposal for review from our current insurance provider, McNeil & Company. Our insurance renewal date is 4/1/21 for the period 4/1/21 through 3/31/22. The proposed premium represents a 9.6% increase from last year; per our broker insurance costs are increasing anywhere from 5%-30% across the marketplace.

Our worker's compensation renewal date is 7/1/21 for the period 7/1/21 through 6/30/22.

Year-End Audit: Our year-end audit will be conducted this year on March 31st and April 1st, and will include the filing of our Annual Update Document (AUD).

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

	Total			
	Actual	Budget	over Budget	% of Budget
Income				
1001 Real Property Taxes		0.00	0.00	
2401 Interest Earnings	425.34	2,833.32	(2,407.98)	15.01%
2770 Workers Comp - Reimbursement	2,400.00	3,500.00	(1,100.00)	68.57%
Total Income	\$ 2,825.34	\$ 6,333.32	\$ (3,507.98)	44.61%
Gross Profit	\$ 2,825.34	\$ 6,333.32	\$ (3,507.98)	44.61%
Expenses				
1110.5 Outside Services	3,465.00	2,000.00	1,465.00	173.25%
1120.5 Fire Prevention		0.00	0.00	
1140.5 Payroll Processing Expense	2,466.73	1,833.34	633.39	134.55%
1150.5 Insurance	22,347.75	36,666.67	(14,318.92)	60.95%
1170.5 Other Miscellaneous Expenses	532.00	2,000.00	(1,468.00)	26.60%
1180.5 Education & Travel	620.00	833.30	(213.30)	74.40%
3010.2 Coats, Boots, Helmets		11,000.00	(11,000.00)	0.00%
3020.2 Tank Refills, Testing & Rep	2,011.08	1,500.00	511.08	134.07%
3030.2 Hoses & Nozzles		3,333.30	(3,333.30)	0.00%
3040.2 Tires		2,666.70	(2,666.70)	0.00%
3050.2 Gasoline, Oil, Grease, Etc.		5,833.30	(5,833.30)	0.00%
3060.2 Fuel & Electric	14,745.57	17,400.00	(2,654.43)	84.74%
3070.2 Telephone	9,202.16	9,200.00	2.16	100.02%
3090.2 Certiorari	3,351.53	41,666.70	(38,315.17)	8.04%
3105.4 Uniforms	17,986.80	23,521.70	(5,534.90)	76.47%
3110.4 Shop Equipment & Tools	541.40	833.20	(291.80)	64.98%
3115.4 Emergency Equipment	1,735.20	30,000.00	(28,264.80)	5.78%
3120.4 EMS Supplies and Services	2,883.67	3,333.30	(449.63)	86.51%
3125.4 Computers, Software & Internet	11,102.82	5,166.70	5,936.12	214.89%
3130.4 Office Supplies	334.19	1,041.70	(707.51)	32.08%
3135.4 Postage	179.45	250.00	(70.55)	71.78%
3140.4 Subscriptions	475.00	200.00	275.00	237.50%
3145.4 Association Dues	300.00	250.00	50.00	120.00%
3150.4 Elections & Referendums		0.00	0.00	
3155.4 Sewer Tax		0.00	0.00	
3160.4 Fire Training		2,500.00	(2,500.00)	0.00%
3210.3 Vehicle Maintenance	7,632.02	20,000.00	(12,367.98)	38.16%
3220.3 Radio Equipment & Maintenance		3,000.00	(3,000.00)	0.00%
3230.3 Ladder & Pump Testing		666.70	(666.70)	0.00%
3240.3 Bldg/Prop Repairs & Maintenance	8,569.69	21,666.70	(13,097.01)	39.55%
3410.11 Fire Chief salary	28,713.60	32,333.34	(3,619.74)	88.80%
3410.13 Fire Captains salary	123,712.00	134,253.68	(10,541.68)	92.15%
3410.14 Fire Lieutenants salary	186,240.00	202,000.00	(15,760.00)	92.20%
3410.15 Uniformed Firefighters salary	865,632.00	971,666.70	(106,034.70)	89.09%
3410.16 Maintenance Workers salary	10,769.28	11,666.70	(897.42)	92.31%
3410.18 Treasurer/Secy/PT Asst salary	13,897.50	14,000.00	(102.50)	99.27%
3410.2 Fire Equipment and Capital Outlay		26,666.70	(26,666.70)	0.00%
3410.42 Accountants / Auditors fees			0.00	
3410.44 Year-End fees		0.00	0.00	
Total 3410.42 Accountants / Auditors fees	\$ -	\$ -	\$ -	-
3410.46 Consultants fees			0.00	

3410.465 Consultant Fees- Engineers		10,833.30	(10,833.30)	0.00%
3410.47 Professional Consultants fees	2,175.00	10,833.30	(8,658.30)	20.08%
Total 3410.46 Consultants fees	\$ 2,175.00	\$ 21,666.60	\$ (19,491.60)	10.04%
3410.49 Payroll Clearing account	797.68		797.68	
3410.81 Disabled Firemen salary -207A's	22,873.64	24,000.00	(1,126.36)	95.31%
3411.1 Holiday Pay	2,322.00	2,322.00	0.00	100.00%
3413.1 Overtime - Firefighters	87,499.99	120,000.00	(32,500.01)	72.92%
3413.12 Overtime- Training		0.00	0.00	
3413.13 Overtime- Sick Incentive		4,000.00	(4,000.00)	0.00%
3413.2 Overtime - Fire Prevention		0.00	0.00	
3414.1 EMT Training	5,000.00	5,000.00	0.00	100.00%
3416.1 Terminal Leave	40,936.83	41,000.00	(63.17)	99.85%
9010.8 NYS Retirement		0.00	0.00	
9020.8 Social Security	105,542.23	120,091.58	(14,549.35)	87.88%
9030.8 Payroll Tax - MTA	4,690.34	6,000.00	(1,309.66)	78.17%
9040.8 Workers Compensation		0.00	0.00	
9045.8 Life Insurance - Local 916	21,168.00	25,000.00	(3,832.00)	84.67%
9050.8 Physician / Medical costs	2,880.00	5,000.00	(2,120.00)	57.60%
9060.81 Hospital	602,803.33	698,886.70	(96,083.37)	86.25%
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	\$ 2,405,735.48	\$ 2,888,917.31	\$ (483,181.83)	83.27%
Net Operating Income	\$ (2,402,910.14)	\$ (2,882,583.99)	\$ 479,673.85	83.36%
Net Income	\$ (2,402,910.14)	\$ (2,882,583.99)	\$ 479,673.85	83.36%

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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%
2401 Interest Earnings	425.34	17,000.00	(16,574.66)	2.50%
2770 Workers Comp - Reimbursement	17,885.87	21,000.00	(3,114.13)	85.17%
Total Income	\$ 18,311.21	\$ 18,757,470.95	\$ (18,739,159.74)	0.10%
Gross Profit	\$ 18,311.21	\$ 18,757,470.95	\$ (18,739,159.74)	0.10%
Expenses				
1110.5 Outside Services	3,465.00	12,000.00	(8,535.00)	28.88%
1120.5 Fire Prevention		9,000.00	(9,000.00)	0.00%
1140.5 Payroll Processing Expense	3,095.51	11,000.00	(7,904.49)	28.14%
1150.5 Insurance	22,347.75	110,000.00	(87,652.25)	20.32%
1170.5 Other Miscellaneous Expenses	532.00	12,000.00	(11,468.00)	4.43%
1180.5 Education & Travel	620.00	5,000.00	(4,380.00)	12.40%
3010.2 Coats, Boots, Helmets		66,000.00	(66,000.00)	0.00%
3020.2 Tank Refills, Testing & Rep	2,011.08	9,000.00	(6,988.92)	22.35%
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.		35,000.00	(35,000.00)	0.00%
3060.2 Fuel & Electric	19,725.32	104,400.00	(84,674.68)	18.89%
3070.2 Telephone	14,802.42	55,200.00	(40,397.58)	26.82%
3090.2 Certiorari	3,351.53	250,000.00	(246,648.47)	1.34%
3105.4 Uniforms	18,687.55	54,250.00	(35,562.45)	34.45%
3110.4 Shop Equipment & Tools	541.40	5,000.00	(4,458.60)	10.83%
3115.4 Emergency Equipment	4,447.20	281,000.00	(276,552.80)	1.58%
3120.4 EMS Supplies and Services	3,253.67	20,000.00	(16,746.33)	16.27%
3125.4 Computers, Software & Internet	12,253.90	31,000.00	(18,746.10)	39.53%
3130.4 Office Supplies	559.21	6,250.00	(5,690.79)	8.95%
3135.4 Postage	188.30	1,500.00	(1,311.70)	12.55%
3140.4 Subscriptions	475.00	1,200.00	(725.00)	39.58%
3145.4 Association Dues	300.00	1,500.00	(1,200.00)	20.00%
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	18,643.29	120,000.00	(101,356.71)	15.54%
3220.3 Radio Equipment & Maintenance		118,000.00	(118,000.00)	0.00%
3230.3 Ladder & Pump Testing		4,000.00	(4,000.00)	0.00%
3240.3 Bldg/Prop Repairs & Maintenance	11,012.36	130,000.00	(118,987.64)	8.47%
3410.11 Fire Chief salary	35,892.00	194,000.00	(158,108.00)	18.50%
3410.13 Fire Captains salary	154,372.00	805,521.88	(651,149.88)	19.16%
3410.14 Fire Lieutenants salary	228,144.00	1,212,000.00	(983,856.00)	18.82%
3410.15 Uniformed Firefighters salary	1,082,084.80	5,830,000.00	(4,747,915.20)	18.56%
3410.16 Maintenance Workers salary	13,461.60	70,000.00	(56,538.40)	19.23%
3410.18 Treasurer/Secy/PT Asst salary	17,127.50	176,200.00	(159,072.50)	9.72%
3410.2 Fire Equipment and Capital Outlay		160,000.00	(160,000.00)	0.00%
3410.42 Accountants / Auditors fees			0.00	
3410.44 Year-End fees		17,500.00	(17,500.00)	0.00%

Total 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		7,936.08		65,000.00		(57,063.92)	12.21%
Total 3410.46 Consultants fees	\$	7,936.08	\$	130,000.00	\$	(122,063.92)	6.10%
3410.49 Payroll Clearing account		4,715.52				4,715.52	
3410.81 Disabled Firemen salary -207A's		28,592.05		201,000.00		(172,407.95)	14.22%
3411.1 Holiday Pay		2,322.00		510,000.00		(507,678.00)	0.46%
3413.1 Overtime - Firefighters		101,795.93		790,000.00		(688,204.07)	12.89%
3413.12 Overtime- Training				92,250.00		(92,250.00)	0.00%
3413.13 Overtime- Sick Incentive		129.73		100,000.00		(99,870.27)	0.13%
3413.2 Overtime - Fire Prevention				15,000.00		(15,000.00)	0.00%
3414.1 EMT Training		5,000.00		20,000.00		(15,000.00)	25.00%
3416.1 Terminal Leave		40,936.83		110,000.00		(69,063.17)	37.22%
9010.8 NYS Retirement				2,720,000.00		(2,720,000.00)	0.00%
9020.8 Social Security		129,665.64		720,549.37		(590,883.73)	18.00%
9030.8 Payroll Tax - MTA		5,762.37		36,000.00		(30,237.63)	16.01%
9040.8 Workers Compensation				275,000.00		(275,000.00)	0.00%
9045.8 Life Insurance - Local 916		21,168.00		46,000.00		(24,832.00)	46.02%
9050.8 Physician / Medical costs		5,610.00		30,000.00		(24,390.00)	18.70%
9060.81 Hospital		803,062.10		2,795,549.70		(1,992,487.60)	28.73%
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	\$	2,995,785.64	\$	18,757,470.95	\$	(15,761,685.31)	15.97%
Net Operating Income	\$	(2,977,474.43)	\$	-	\$	(2,977,474.43)	
Net Income	\$	(2,977,474.43)	\$	-	\$	(2,977,474.43)	

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