

February 6, 2021

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

As of the 2020 Year End, the financials present a net budget surplus of approximately 1.3M. This includes expenses coming in under budget approximately \$1.29M, and income over budget of approximately \$39K. Largest expenses that came in under budget were Uniformed Firefighter Salaries, Certiorari Claims, Hospital, Professional Consultant Fees and Fire Equipment and Capital Outlay.

It should be noted that of the \$1.3M surplus, approximately \$100K is committed to purchases that were approved in 2020 but could not be completed until 2021 (accountability software). Additionally, the 2021 budget appropriated \$922,971.25 of the unreserved funds balance, which includes this \$1.3M surplus.

Year-End Budget Transfers

Adjustments need to be made to certain GL accounts where 2020 expenditures exceeded the amount budgeted for that line item. The over-budgeted accounts and the recommendations for transfers are below for your review and approval.

From:	To:	Amount
3115.4 Emergency Equipment	3020.2 Tank Refills, Testing & Rep	4,375.64
3115.4 Emergency Equipment	3030.2 Hoses & Nozzles	3,993.09
3115.4 Emergency Equipment	3070.2 Telephone	22,996.05
1110.5 Outside Services	3145.4 Association Dues	560.00
1110.5 Outside Services	3150.4 Elections & Referendums	1,312.03
3115.4 Emergency Equipment	3220.3 Radio Equipment & Maintenance	5,486.20
3115.4 Emergency Equipment	3240.3 Bldg/Prop Repairs & Maintenance	41,637.56
3410.47 Professional Consultants fees	3410.11 Fire Chief salary	8,446.63
3410.18 Treasurer/Secy/PT Asst salary	3412.1 Retroactive Salary	67.50
3410.15 Uniformed Firefighters salary	3413.1 Overtime - Firefighters	64,029.01
3410.15 Uniformed Firefighters salary	3416.1 Terminal Leave	10,275.34
Total Budget Transfers		163,179.05

January 2020 Financials

The financials as of January 31, 2021 present a net budget surplus of approximately \$266,000.

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

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

Other Matters

Year-End Filings: Our members have received their W-2's and our vendors and others have received the appropriate 1099's as of the required filing date of January 31, 2021.

Insurance Renewal: Our broker will be going out to market for our general liability insurance, for our policy effective 4/1/21.

Year-End Audit: We have begun the data gathering and submission process for our year-end audit with our auditors, BST & Company.

YE 2020 Before
Transfers

Eastchester, NY Fire District
Budget vs. Actuals: FY2020 Budget - FY20 P&L
January - December 2020

	Total			
	Actual	Budget	over Budget	% of Budget
Income				
Budget Encumbrances	1,277,840.79	1,277,840.79	0.00	100.00%
1001 Real Property Taxes	17,695,499.70	17,695,499.70	0.00	100.00%
2401 Interest Earnings	11,934.70	17,500.00	(5,565.30)	68.20%
2701 Refund of PY Expenditure	11,846.00		11,846.00	
2705 Miscellaneous Income	13,050.47		13,050.47	
2770 Workers Comp - Reimbursement	40,432.44	21,000.00	19,432.44	192.54%
Total Income	\$ 19,050,604.10	\$ 19,011,840.49	\$ 38,763.61	100.20%
Gross Profit	\$ 19,050,604.10	\$ 19,011,840.49	\$ 38,763.61	100.20%
Expenses				
1110.5 Outside Services	5,390.00	12,000.00	(6,610.00)	44.92%
1120.5 Fire Prevention	5,273.85	9,000.00	(3,726.15)	58.60%
1140.5 Payroll Processing Expense	8,971.72	11,000.00	(2,028.28)	81.56%
1150.5 Insurance	96,756.92	110,000.00	(13,243.08)	87.96%
1170.5 Other Miscellaneous Expenses	253,480.22	262,000.00	(8,519.78)	96.75%
1180.5 Education & Travel	781.00	5,000.00	(4,219.00)	15.62%
3010.2 Coats, Boots, Helmets	50,270.46	66,000.00	(15,729.54)	76.17%
3020.2 Tank Refills, Testing & Rep	13,375.64	9,000.00	4,375.64	148.62%
3030.2 Hoses & Nozzles	18,993.09	15,000.00	3,993.09	126.62%
3040.2 Tires	9,043.94	16,000.00	(6,956.06)	56.52%
3050.2 Gasoline, Oil, Grease, Etc.	23,277.26	35,000.00	(11,722.74)	66.51%
3060.2 Fuel & Electric	61,363.12	104,400.00	(43,036.88)	58.78%
3070.2 Telephone	78,196.05	55,200.00	22,996.05	141.66%
3090.2 Certiorari	71,583.98	250,000.00	(178,416.02)	28.63%
3105.4 Uniforms	39,025.33	54,250.00	(15,224.67)	71.94%
3110.4 Shop Equipment & Tools	1,881.62	5,000.00	(3,118.38)	37.63%
3115.4 Emergency Equipment	179,098.10	296,049.00	(116,950.90)	60.50%
3120.4 EMS Supplies and Services	29,554.29	38,000.00	(8,445.71)	77.77%
3125.4 Computers, Software & Internet	23,324.77	31,000.00	(7,675.23)	75.24%
3130.4 Office Supplies	5,820.82	6,250.00	(429.18)	93.13%
3135.4 Postage	792.10	1,500.00	(707.90)	52.81%
3140.4 Subscriptions		1,200.00	(1,200.00)	0.00%
3145.4 Association Dues	2,060.00	1,500.00	560.00	137.33%
3150.4 Elections & Referendums	9,312.03	8,000.00	1,312.03	116.40%
3155.4 Sewer Tax	9,976.72	11,000.00	(1,023.28)	90.70%
3160.4 Fire Training	10,500.00	15,000.00	(4,500.00)	70.00%
3210.3 Vehicle Maintenance	108,884.03	160,000.00	(51,115.97)	68.05%
3220.3 Radio Equipment & Maintenance	76,981.00	71,494.80	5,486.20	107.67%
3230.3 Ladder & Pump Testing	3,100.00	4,000.00	(900.00)	77.50%
3240.3 Bldg/Prop Repairs & Maintenance	171,637.56	130,000.00	41,637.56	132.03%

3410.11 Fire Chief salary	193,446.63	185,000.00	8,446.63	104.57%
3410.13 Fire Captains salary	725,158.96	755,875.00	(30,716.04)	95.94%
3410.14 Fire Lieutenants salary	1,142,650.17	1,179,000.00	(36,349.83)	96.92%
3410.15 Uniformed Firefighters salary	5,366,646.97	5,632,000.00	(265,353.03)	95.29%
3410.16 Maintenance Workers salary	57,115.65	70,000.00	(12,884.35)	81.59%
3410.18 Treasurer/Secy/PT Asst salary	82,009.36	176,200.00	(94,190.64)	46.54%
3410.2 Fire Equipment and Capital Outlay	1,164,244.99	1,297,296.99	(133,052.00)	89.74%
3410.21 Cap Imp Station 4 Exterior	30,000.00	30,000.00	0.00	100.00%
3410.22 Cap Imp Station 4 Interior	62,250.00		62,250.00	
Total 3410.2 Fire Equipment and Capital Outlay	\$ 1,256,494.99	\$ 1,327,296.99	\$ (70,802.00)	94.67%
3410.42 Accountants / Auditors fees			0.00	
3410.44 Year-End fees	15,721.25	17,500.00	(1,778.75)	89.84%
Total 3410.42 Accountants / Auditors fees	\$ 15,721.25	\$ 17,500.00	\$ (1,778.75)	89.84%
3410.46 Consultants fees			0.00	
3410.47 Professional Consultants fees	57,679.77	184,000.00	(126,320.23)	31.35%
3410.48 Labor Consultants/Attorney fees	1,000.00	1,000.00	0.00	100.00%
Total 3410.46 Consultants fees	\$ 58,679.77	\$ 185,000.00	\$ (126,320.23)	31.72%
3410.49 Payroll Clearing account	(50,505.98)		(50,505.98)	
3410.81 Disabled Firemen salary -207A's	139,474.71	151,000.00	(11,525.29)	92.37%
3411.1 Holiday Pay	482,597.52	500,000.00	(17,402.48)	96.52%
3412.1 Retroactive Salary	67.50		67.50	
3413.1 Overtime - Firefighters	864,029.01	800,000.00	64,029.01	108.00%
3413.12 Overtime- Training	13,676.49	75,000.00	(61,323.51)	18.24%
3413.13 Overtime- Sick Incentive	40,685.74	45,900.00	(5,214.26)	88.64%
3413.2 Overtime - Fire Prevention	5,280.43	40,000.00	(34,719.57)	13.20%
3414.1 EMT Training	15,321.00	20,000.00	(4,679.00)	76.61%
3415.1 Sick Leave Incentive	4,100.00	4,100.00	0.00	100.00%
3416.1 Terminal Leave	120,275.34	110,000.00	10,275.34	109.34%
9010.8 NYS Retirement	2,178,890.00	2,200,000.00	(21,110.00)	99.04%
9020.8 Social Security	679,005.12	702,975.00	(23,969.88)	96.59%
9030.8 Payroll Tax - MTA	30,929.18	36,000.00	(5,070.82)	85.91%
9040.8 Workers Compensation	271,161.00	280,000.00	(8,839.00)	96.84%
9045.8 Life Insurance - Local 916	41,248.09	46,000.00	(4,751.91)	89.67%
9050.8 Physician / Medical costs	22,710.00	30,000.00	(7,290.00)	75.70%
9060.81 Hospital	2,434,172.30	2,475,549.70	(41,377.40)	98.33%
9060.82 Dental	120,000.00	120,000.00	0.00	100.00%
9060.83 Optical Plan - Local 916	45,000.00	50,000.00	(5,000.00)	90.00%
9120.8 HEP B Testing		3,600.00	(3,600.00)	0.00%
Total Expenses	\$ 17,724,746.82	\$ 19,011,840.49	\$ (1,287,093.67)	93.23%
Net Operating Income	\$ 1,325,857.28	\$ -	\$ 1,325,857.28	
Net Income	\$ 1,325,857.28	\$ -	\$ 1,325,857.28	

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

	Total			
	Actual	Budget	over Budget	% of Budget
Income				
1001 Real Property Taxes		0.00	0.00	
2401 Interest Earnings	237.07	1,416.66	(1,179.59)	16.73%
2770 Workers Comp - Reimbursement	800.00	1,750.00	(950.00)	45.71%
Total Income	\$ 1,037.07	\$ 3,166.66	\$ (2,129.59)	32.75%
Gross Profit	\$ 1,037.07	\$ 3,166.66	\$ (2,129.59)	32.75%
Expenses				
1110.5 Outside Services		1,000.00	(1,000.00)	0.00%
1120.5 Fire Prevention		0.00	0.00	
1140.5 Payroll Processing Expense	1,140.99	916.67	224.32	124.47%
1150.5 Insurance	22,347.75	36,666.67	(14,318.92)	60.95%
1170.5 Other Miscellaneous Expenses	130.00	1,000.00	(870.00)	13.00%
1180.5 Education & Travel	125.00	416.63	(291.63)	30.00%
3010.2 Coats, Boots, Helmets		5,500.00	(5,500.00)	0.00%
3020.2 Tank Refills, Testing & Rep	1,561.50	750.00	811.50	208.20%
3030.2 Hoses & Nozzles		1,666.63	(1,666.63)	0.00%
3040.2 Tires		1,333.37	(1,333.37)	0.00%
3050.2 Gasoline, Oil, Grease, Etc.		2,916.63	(2,916.63)	0.00%
3060.2 Fuel & Electric	5,467.80	8,700.00	(3,232.20)	62.85%
3070.2 Telephone	3,238.88	4,600.00	(1,361.12)	70.41%
3090.2 Certiorari	192.17	20,833.37	(20,641.20)	0.92%
3105.4 Uniforms	17,986.80	20,000.87	(2,014.07)	89.93%
3110.4 Shop Equipment & Tools		416.60	(416.60)	0.00%
3115.4 Emergency Equipment	568.73	15,000.00	(14,431.27)	3.79%
3120.4 EMS Supplies and Services	434.77	1,666.63	(1,231.86)	26.09%
3125.4 Computers, Software & Internet	226.61	2,583.37	(2,356.76)	8.77%
3130.4 Office Supplies	171.16	520.87	(349.71)	32.86%
3135.4 Postage	7.45	125.00	(117.55)	5.96%
3140.4 Subscriptions	145.00	100.00	45.00	145.00%
3145.4 Association Dues		125.00	(125.00)	0.00%
3150.4 Elections & Referendums		0.00	0.00	
3155.4 Sewer Tax		0.00	0.00	
3160.4 Fire Training		1,250.00	(1,250.00)	0.00%
3210.3 Vehicle Maintenance	1,578.34	10,000.00	(8,421.66)	15.78%
3220.3 Radio Equipment & Maintenance		1,500.00	(1,500.00)	0.00%
3230.3 Ladder & Pump Testing		333.37	(333.37)	0.00%
3240.3 Bldg/Prop Repairs & Maintenance	2,253.46	10,833.37	(8,579.91)	20.80%
3410.11 Fire Chief salary	14,356.80	16,166.67	(1,809.87)	88.80%
3410.13 Fire Captains salary	61,856.00	67,126.86	(5,270.86)	92.15%
3410.14 Fire Lieutenants salary	93,120.00	101,000.00	(7,880.00)	92.20%

3410.15 Uniformed Firefighters salary	432,816.00	485,833.37	(53,017.37)	89.09%
3410.16 Maintenance Workers salary	5,384.64	5,833.33	(448.69)	92.31%
3410.18 Treasurer/Secy/PT Asst salary	6,651.25	7,000.00	(348.75)	95.02%
3410.2 Fire Equipment and Capital Outlay		13,333.37	(13,333.37)	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		5,416.63	(5,416.63)	0.00%
3410.47 Professional Consultants fees	1,484.00	5,416.63	(3,932.63)	27.40%
Total 3410.46 Consultants fees	\$ 1,484.00	\$ 10,833.26	\$ (9,349.26)	13.70%
3410.49 Payroll Clearing account	1,434.20		1,434.20	
3410.81 Disabled Firemen salary -207A's	11,436.82	12,000.00	(563.18)	95.31%
3411.1 Holiday Pay		0.00	0.00	
3413.1 Overtime - Firefighters	45,436.83	60,000.00	(14,563.17)	75.73%
3413.12 Overtime- Training		0.00	0.00	
3413.13 Overtime- Sick Incentive		2,000.00	(2,000.00)	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		0.00	0.00	
9010.8 NYS Retirement		0.00	0.00	
9020.8 Social Security	52,168.41	60,045.80	(7,877.39)	86.88%
9030.8 Payroll Tax - MTA	2,318.38	3,000.00	(681.62)	77.28%
9040.8 Workers Compensation		0.00	0.00	
9045.8 Life Insurance - Local 916		0.00	0.00	
9050.8 Physician / Medical costs	2,880.00	2,500.00	380.00	115.20%
9060.81 Hospital	416,219.46	465,924.50	(49,705.04)	89.33%
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	\$ 1,377,739.20	\$ 1,643,352.21	\$ (265,613.01)	83.84%
Net Operating Income	\$ (1,376,702.13)	\$ (1,640,185.55)	\$ 263,483.42	83.94%
Net Income	\$ (1,376,702.13)	\$ (1,640,185.55)	\$ 263,483.42	83.94%

Monday, Feb 01, 2021 10:36:38 AM GMT-8 - Accrual Basis

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

	Total			% of Budget
	Actual	Budget	over 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	237.07	17,000.00	(16,762.93)	1.39%
2770 Workers Comp - Reimbursement	800.00	21,000.00	(20,200.00)	3.81%
Total Income	\$ 1,037.07	\$ 18,757,470.95	\$ (18,756,433.88)	0.01%
Gross Profit	\$ 1,037.07	\$ 18,757,470.95	\$ (18,756,433.88)	0.01%
Expenses				
1110.5 Outside Services		12,000.00	(12,000.00)	0.00%
1120.5 Fire Prevention		9,000.00	(9,000.00)	0.00%
1140.5 Payroll Processing Expense	1,140.99	11,000.00	(9,859.01)	10.37%
1150.5 Insurance	22,347.75	110,000.00	(87,652.25)	20.32%
1170.5 Other Miscellaneous Expenses	130.00	12,000.00	(11,870.00)	1.08%
1180.5 Education & Travel	125.00	5,000.00	(4,875.00)	2.50%
3010.2 Coats, Boots, Helmets		66,000.00	(66,000.00)	0.00%
3020.2 Tank Refills, Testing & Rep	1,561.50	9,000.00	(7,438.50)	17.35%
3030.2 Hoses & Nozzles		20,000.00	(20,000.00)	0.00%
3040.2 Tires		16,000.00	(16,000.00)	0.00%
3050.2 Gasoline, Oil, Grease, Etc.		35,000.00	(35,000.00)	0.00%
3060.2 Fuel & Electric	6,774.44	104,400.00	(97,625.56)	6.49%
3070.2 Telephone	3,238.88	55,200.00	(51,961.12)	5.87%
3090.2 Certiorari	192.17	250,000.00	(249,807.83)	0.08%
3105.4 Uniforms	17,986.80	54,250.00	(36,263.20)	33.16%
3110.4 Shop Equipment & Tools		5,000.00	(5,000.00)	0.00%
3115.4 Emergency Equipment	568.73	281,000.00	(280,431.27)	0.20%
3120.4 EMS Supplies and Services	434.77	20,000.00	(19,565.23)	2.17%
3125.4 Computers, Software & Internet	226.61	31,000.00	(30,773.39)	0.73%
3130.4 Office Supplies	171.16	6,250.00	(6,078.84)	2.74%
3135.4 Postage	7.45	1,500.00	(1,492.55)	0.50%
3140.4 Subscriptions	145.00	1,200.00	(1,055.00)	12.08%
3145.4 Association Dues		1,500.00	(1,500.00)	0.00%
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	1,578.34	120,000.00	(118,421.66)	1.32%
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	2,253.46	130,000.00	(127,746.54)	1.73%
3410.11 Fire Chief salary	14,356.80	194,000.00	(179,643.20)	7.40%

3410.13 Fire Captains salary	61,856.00	805,521.88	(743,665.88)	7.68%
3410.14 Fire Lieutenants salary	93,120.00	1,212,000.00	(1,118,880.00)	7.68%
3410.15 Uniformed Firefighters salary	432,816.00	5,830,000.00	(5,397,184.00)	7.42%
3410.16 Maintenance Workers salary	5,384.64	70,000.00	(64,615.36)	7.69%
3410.18 Treasurer/Secy/PT Asst salary	6,651.25	176,200.00	(169,548.75)	3.77%
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	1,484.00	65,000.00	(63,516.00)	2.28%
Total 3410.46 Consultants fees	\$ 1,484.00	\$ 130,000.00	\$ (128,516.00)	1.14%
3410.49 Payroll Clearing account	1,434.20		1,434.20	
3410.81 Disabled Firemen salary -207A's	11,436.82	201,000.00	(189,563.18)	5.69%
3411.1 Holiday Pay		510,000.00	(510,000.00)	0.00%
3413.1 Overtime - Firefighters	45,436.83	790,000.00	(744,563.17)	5.75%
3413.12 Overtime- Training		92,250.00	(92,250.00)	0.00%
3413.13 Overtime- Sick Incentive		100,000.00	(100,000.00)	0.00%
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		110,000.00	(110,000.00)	0.00%
9010.8 NYS Retirement		2,720,000.00	(2,720,000.00)	0.00%
9020.8 Social Security	52,168.41	720,549.37	(668,380.96)	7.24%
9030.8 Payroll Tax - MTA	2,318.38	36,000.00	(33,681.62)	6.44%
9040.8 Workers Compensation		275,000.00	(275,000.00)	0.00%
9045.8 Life Insurance - Local 916		46,000.00	(46,000.00)	0.00%
9050.8 Physician / Medical costs	2,880.00	30,000.00	(27,120.00)	9.60%
9060.81 Hospital	410,975.53	2,795,549.70	(2,384,574.17)	14.70%
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	\$ 1,373,801.91	\$ 18,757,470.95	\$ (17,383,669.04)	7.32%
Net Operating Income	\$ (1,372,764.84)	\$ -	\$ (1,372,764.84)	
Net Income	\$ (1,372,764.84)	\$ -	\$ (1,372,764.84)	

Monday, Feb 01, 2021 10:54:09 AM GMT-8 - Accrual Basis