

December 22, 2020

To: Board of Fire Commissioners, Eastchester Fire District
From: Jamie Hedstrom, Treasurer
Subject: Actual vs. Budget Comparison, November 2020

The financials as of November 30, 2020 present a net budget surplus of approximately \$1,400,000.

Overtime Discussion

As discussed at the previous meetings, budget transfers to overtime will be necessary in order to keep running at full staff through the end of the year. To date we have expended \$730,664.04 on general overtime. See below for a breakdown of our adjusted budgeted overtime lines and the expenditures to date:

GL Account	Budgeted	Used	Remaining
3413.1 Overtime - Firefighters	\$ 620,000.00	\$ 730,664.04	\$ (110,664.04)
3413.3 Overtime- Training	\$ 75,000.00	\$ 8,470.45	\$ 66,529.55
3413.2 Overtime - Fire Prevention	\$ 40,000.00	\$ 5,280.43	\$ 34,719.57
Remainder			\$ (9,414.92)

Budget transfers to date

From	To	Amount
3413.3 Overtime- Training	3413.1 Overtime - Firefighters	15,000.00
3410.13 Fire Captains salary	3413.1 Overtime - Firefighters	30,000.00
3410.15 Uniformed Firefighters salary	3413.1 Overtime - Firefighters	75,000.00

Total 120,000.00

The Board has requested a detailed breakdown of the estimated overtime to be expended by pay period for the remainder of the year. Note that this is an estimate and makes certain assumptions, particularly the amount of anticipated sick days. Further, the timing of Captain and Lieutenant float days are unknown and therefore assumed to be spread evenly over the remaining pay periods.

Estimated Overtime Per Pay Period

Beginning OT Date	Ending OT Date	OT FF \$ for running short	Captain Float OT Remaining	LT Float OT Remaining	Est sick Remaining	Estimated total per pay period
12/12/2020	12/31/2020	25,517.52	13,592.88	6,132.24	25,596.42	70,839.06

As the Board continues to make partial transfers to the overtime line, recommended available funds to make the transfers from are detailed below, in addition to the “other” overtime lines:

<u>From</u>	<u>To</u>	<u>Amount</u>
9060.81 Hospital	3413.1 Overtime - Firefighters	120,000.00
3090.2 Certiorari	3413.1 Overtime - Firefighters	60,000.00

Anticipated 2020 Purchases

The below anticipated purchases were included in the 2020 budget, with estimated costs as indicated.

Accountability software	\$101,000 – purchased as of November 2020 meeting; payment anticipated in 2021
EMS compression tool	\$18,000- purchased as of July 2020 meeting
Forcible entry door simulator and two thermal imaging cameras	\$13,000- purchased as of July 2020 meeting and October 2020 meeting
Office computers (Chief, Secretary, small office, Captain’s office) and iPad Pros for apparatus	\$13,000- partially purchased as of March 2020 meeting
Necessary supplies and equipment for new ladder truck being delivered in 2020	\$50,000 – in process

Other:

Healthcare Updates:

- NYSHIP has published its 2021 rates, and we are notifying contributing employees and those retirees paying the District directly (vs. through a pension deduction) accordingly. NYSHIP rates increased in aggregate approximately 2%, but varies by plan tier.
- Medicare Part B reimbursements will be issued to those eligible after this meeting.

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

	Actual	Budget	Total 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	11,345.91	14,000.00	(2,654.09)	81.04%
2701 Refund of PY Expenditure	11,846.00		11,846.00	
2770 Workers Comp - Reimbursement	33,853.51	19,400.00	14,453.51	174.50%
Total Income	\$ 19,030,385.91	\$ 19,006,740.49	\$ 23,645.42	100.12%
Gross Profit	\$ 19,030,385.91	\$ 19,006,740.49	\$ 23,645.42	100.12%
Expenses				
1110.5 Outside Services	5,390.00	11,000.00	(5,610.00)	49.00%
1120.5 Fire Prevention	5,273.85	6,930.00	(1,656.15)	76.10%
1140.5 Payroll Processing Expense	8,284.94	10,000.00	(1,715.06)	82.85%
1150.5 Insurance	96,756.92	100,000.00	(3,243.08)	96.76%
1170.5 Other Miscellaneous Expenses	253,480.22	261,000.00	(7,519.78)	97.12%
1180.5 Education & Travel	489.00	4,583.34	(4,094.34)	10.67%
3010.2 Coats, Boots, Helmets	21,705.66	60,500.00	(38,794.34)	35.88%
3020.2 Tank Refills, Testing & Rep	10,559.68	8,250.00	2,309.68	128.00%
3030.2 Hoses & Nozzles		13,750.00	(13,750.00)	0.00%
3040.2 Tires	8,616.44	14,666.67	(6,050.23)	58.75%
3050.2 Gasoline, Oil, Grease, Etc.	19,908.58	32,083.34	(12,174.76)	62.05%
3060.2 Fuel & Electric	50,983.61	95,700.00	(44,716.39)	53.27%
3070.2 Telephone	72,590.82	54,800.00	17,790.82	132.47%
3090.2 Certiorari	74,017.81	284,166.67	(210,148.86)	26.05%
3105.4 Uniforms	38,675.13	51,045.46	(12,370.33)	75.77%
3110.4 Shop Equipment & Tools	1,881.62	4,583.34	(2,701.72)	41.05%
3115.4 Emergency Equipment	104,634.17	276,132.34	(171,498.17)	37.89%
3120.4 EMS Supplies and Services	29,153.23	34,833.34	(5,680.11)	83.69%
3125.4 Computers, Software & Internet	21,107.47	28,416.67	(7,309.20)	74.28%
3130.4 Office Supplies	5,127.61	5,729.17	(601.56)	89.50%
3135.4 Postage	620.15	1,375.00	(754.85)	45.10%
3140.4 Subscriptions		1,100.00	(1,100.00)	0.00%
3145.4 Association Dues	1,915.00	1,375.00	540.00	139.27%
3150.4 Elections & Referendums	132.09	2,000.00	(1,867.91)	6.60%
3155.4 Sewer Tax	9,976.72	11,000.00	(1,023.28)	90.70%
3160.4 Fire Training	10,500.00	13,750.00	(3,250.00)	76.36%
3210.3 Vehicle Maintenance	98,402.15	146,666.67	(48,264.52)	67.09%
3220.3 Radio Equipment & Maintenance	76,865.50	69,994.80	6,870.70	109.82%
3230.3 Ladder & Pump Testing	1,900.00	3,666.67	(1,766.67)	51.82%
3240.3 Bldg/Prop Repairs & Maintenance	162,649.36	119,166.67	43,482.69	136.49%
3410.11 Fire Chief salary	172,057.03	170,272.73	1,784.30	101.05%
3410.13 Fire Captains salary	664,808.56	700,285.38	(35,476.82)	94.93%
3410.14 Fire Lieutenants salary	1,051,802.17	1,085,500.00	(33,697.83)	96.90%
3410.15 Uniformed Firefighters salary	4,944,347.77	5,156,416.67	(212,068.90)	95.89%
3410.16 Maintenance Workers salary	52,000.24	64,333.34	(12,333.10)	80.83%
3410.18 Treasurer/Secy/PT Asst salary	73,297.36	87,900.00	(14,602.64)	83.39%
3410.2 Fire Equipment and Capital Outlay	1,164,244.99	1,283,963.66	(119,718.67)	90.68%
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	\$ 1,313,963.66	\$ (57,468.67)	95.63%
3410.42 Accountants / Auditors fees			0.00	
3410.44 Year-End fees	15,000.00	17,500.00	(2,500.00)	85.71%
Total 3410.42 Accountants / Auditors fees	\$ 15,000.00	\$ 17,500.00	\$ (2,500.00)	85.71%

3410.46 Consultants fees			0.00	
3410.47 Professional Consultants fees	50,199.67	168,583.34	(118,383.67)	29.78%
3410.48 Labor Consultants/Attorney fees	1,000.00	1,000.00	0.00	100.00%
Total 3410.46 Consultants fees	\$ 51,199.67	\$ 169,583.34	\$ (118,383.67)	30.19%
3410.49 Payroll Clearing account	(41,579.16)		(41,579.16)	
3410.81 Disabled Firemen salary -207A's	128,431.57	143,000.00	(14,568.43)	89.81%
3411.1 Holiday Pay	221,212.08	250,000.00	(28,787.92)	88.48%
3412.1 Retroactive Salary	67.50		67.50	
3413.1 Overtime - Firefighters	632,187.55	600,000.00	32,187.55	105.36%
3413.12 Overtime- Training		0.00	0.00	
3413.13 Overtime- Sick Incentive	34,110.82	45,900.00	(11,789.18)	74.32%
3413.2 Overtime - Fire Prevention	5,280.43	36,666.67	(31,386.24)	14.40%
3414.1 EMT Training	15,276.00	15,500.00	(224.00)	98.55%
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	606,130.36	644,393.75	(38,263.39)	94.06%
9030.8 Payroll Tax - MTA	27,175.21	33,000.00	(5,824.79)	82.35%
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	13,650.00	27,500.00	(13,850.00)	49.64%
9060.81 Hospital	2,347,397.82	2,485,587.23	(138,189.41)	94.44%
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		0.00	0.00	
Total Expenses	\$ 16,242,620.13	\$ 17,585,667.92	\$ (1,343,047.79)	92.36%
Net Operating Income	\$ 2,787,765.78	\$ 1,421,072.57	\$ 1,366,693.21	196.17%
Net Income	\$ 2,787,765.78	\$ 1,421,072.57	\$ 1,366,693.21	196.17%

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

	Actual	Budget	Total 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	11,345.91	17,500.00	(6,154.09)	64.83%
2701 Refund of PY Expenditure	11,846.00		11,846.00	
2770 Workers Comp - Reimbursement	33,853.51	21,000.00	12,853.51	161.21%
Total Income	\$ 19,030,385.91	\$ 19,011,840.49	\$ 18,545.42	100.10%
Gross Profit	\$ 19,030,385.91	\$ 19,011,840.49	\$ 18,545.42	100.10%
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	489.00	5,000.00	(4,511.00)	9.78%
3010.2 Coats, Boots, Helmets	21,705.66	66,000.00	(44,294.34)	32.89%
3020.2 Tank Refills, Testing & Rep	10,559.68	9,000.00	1,559.68	117.33%
3030.2 Hoses & Nozzles		15,000.00	(15,000.00)	0.00%
3040.2 Tires	8,616.44	16,000.00	(7,383.56)	53.85%
3050.2 Gasoline, Oil, Grease, Etc.	19,908.58	35,000.00	(15,091.42)	56.88%
3060.2 Fuel & Electric	51,772.33	104,400.00	(52,627.67)	49.59%
3070.2 Telephone	74,757.75	55,200.00	19,557.75	135.43%
3090.2 Certiorari	74,017.81	310,000.00	(235,982.19)	23.88%
3105.4 Uniforms	38,675.13	54,250.00	(15,574.87)	71.29%
3110.4 Shop Equipment & Tools	1,881.62	5,000.00	(3,118.38)	37.63%
3115.4 Emergency Equipment	137,916.81	296,049.00	(158,132.19)	46.59%
3120.4 EMS Supplies and Services	29,153.23	38,000.00	(8,846.77)	76.72%
3125.4 Computers, Software & Internet	21,107.47	31,000.00	(9,892.53)	68.09%
3130.4 Office Supplies	5,127.61	6,250.00	(1,122.39)	82.04%
3135.4 Postage	620.15	1,500.00	(879.85)	41.34%
3140.4 Subscriptions		1,200.00	(1,200.00)	0.00%
3145.4 Association Dues	1,915.00	1,500.00	415.00	127.67%
3150.4 Elections & Referendums	2,957.09	8,000.00	(5,042.91)	36.96%
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	101,572.00	160,000.00	(58,428.00)	63.48%
3220.3 Radio Equipment & Maintenance	76,865.50	71,494.80	5,370.70	107.51%
3230.3 Ladder & Pump Testing	1,900.00	4,000.00	(2,100.00)	47.50%
3240.3 Bldg/Prop Repairs & Maintenance	162,659.58	130,000.00	32,659.58	125.12%
3410.11 Fire Chief salary	179,162.63	185,000.00	(5,837.37)	96.84%
3410.13 Fire Captains salary	694,983.76	755,875.00	(60,891.24)	91.94%
3410.14 Fire Lieutenants salary	1,097,226.17	1,179,000.00	(81,773.83)	93.06%
3410.15 Uniformed Firefighters salary	5,155,497.37	5,632,000.00	(476,502.63)	91.54%
3410.16 Maintenance Workers salary	54,423.33	70,000.00	(15,576.67)	77.75%
3410.18 Treasurer/Secy/PT Asst salary	75,961.36	176,200.00	(100,238.64)	43.11%
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	15,000.00	17,500.00	(2,500.00)	85.71%
Total 3410.42 Accountants / Auditors fees	\$ 15,000.00	\$ 17,500.00	\$ (2,500.00)	85.71%

3410.46 Consultants fees			0.00	
3410.47 Professional Consultants fees	50,199.67	184,000.00	(133,800.33)	27.28%
3410.48 Labor Consultants/Attorney fees	1,000.00	1,000.00	0.00	100.00%
Total 3410.46 Consultants fees	\$ 51,199.67	\$ 185,000.00	\$ (133,800.33)	27.68%
3410.49 Payroll Clearing account	(48,553.30)		(48,553.30)	
3410.81 Disabled Firemen salary -207A's	133,953.14	151,000.00	(17,046.86)	88.71%
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	673,409.98	620,000.00	53,409.98	108.61%
3413.12 Overtime- Training	8,470.45	75,000.00	(66,529.55)	11.29%
3413.13 Overtime- Sick Incentive	35,282.74	45,900.00	(10,617.26)	76.87%
3413.2 Overtime - Fire Prevention	5,280.43	40,000.00	(34,719.57)	13.20%
3414.1 EMT Training	15,276.00	20,000.00	(4,724.00)	76.38%
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	648,448.49	702,975.00	(54,526.51)	92.24%
9030.8 Payroll Tax - MTA	29,249.25	36,000.00	(6,750.75)	81.25%
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	13,650.00	30,000.00	(16,350.00)	45.50%
9060.81 Hospital	2,339,526.73	2,595,549.70	(256,022.97)	90.14%
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	\$ 16,931,810.51	\$ 19,011,840.49	\$ (2,080,029.98)	89.06%
Net Operating Income	\$ 2,098,575.40	\$ -	\$ 2,098,575.40	
Net Income	\$ 2,098,575.40	\$ -	\$ 2,098,575.40	

Monday, Dec 07, 2020 11:38:17 AM GMT-8 - Accrual Basis