

November 14, 2020

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

The financials as of October 31, 2020 present a net budget surplus of approximately \$1,200,000.

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 \$588,256.82 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	\$ 588,256.82	\$ 31,317.41
3413.3 Overtime- Training	\$ 75,000.00	\$ -	\$ 75,000.00
3413.2 Overtime - Fire Prevention	\$ 40,000.00	\$ 5,280.43	\$ 34,719.57
Remainder			\$ 141,037.04

Budget transfers to date

<u>From</u>	<u>To</u>	<u>Amount</u>
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

Payroll run date	Pay date	OT dates included	OT FF \$ for running short	Captain Float OT Remaining	LT Float OT Remaining	Est sick Remaining	Estimated total per pay period
11/16/2020	11/20/2020	10/31-11/13	14,581.44	5,437.15	6,336.65	14,787.02	41,334.26
11/30/2020	12/4/2020	11/14-11/27	18,226.80	5,437.15	6,336.65	14,787.02	45,027.62
12/14/2020	12/18/2020	11/28-12/11	12,758.76	5,437.15	6,336.65	14,787.02	39,487.58
12/28/2020	1/1/2021	12/12-12/25	18,226.80	5,437.15	6,336.65	14,787.02	45,027.62
1/11/2020	1/15/2021	12/26-12/31	7,290.72	5,437.15	6,336.65	14,787.02	33,947.54
		Totals	71,084.52	27,185.76	31,683.24	73,935.12	204,824.64

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	95,000.00

Anticipated 2020 Purchases

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

Accountability software	\$101,000
EMS compression tool	\$18,000- purchased as of July 2020 meeting
Forcible entry door simulator and two thermal imaging cameras	\$13,000- partially purchased as of July 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

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

Other:

Healthcare Updates:

- We are still waiting on NYSHIP to publish the 2021 rates, at which time we will notify contributing employees and those retirees paying the District directly (vs. through a pension deduction)
- Medicare Part B reimbursements will be issued to those eligible after next month’s board meeting

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

	Actual	Total 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	11,345.91	13,000.00	(1,654.09)	87.28%
2701 Refund of PY Expenditure	11,846.00		11,846.00	
2770 Workers Comp - Reimbursement	32,253.51	17,800.00	14,453.51	181.20%
Total Income	\$ 19,028,785.91	\$ 19,004,140.49	\$ 24,645.42	100.13%
Gross Profit	\$ 19,028,785.91	\$ 19,004,140.49	\$ 24,645.42	100.13%
Expenses				
1110.5 Outside Services	5,020.00	10,000.00	(4,980.00)	50.20%
1120.5 Fire Prevention	5,098.85	6,930.00	(1,831.15)	73.58%
1140.5 Payroll Processing Expense	7,610.22	9,000.00	(1,389.78)	84.56%
1150.5 Insurance	96,756.92	100,000.00	(3,243.08)	96.76%
1170.5 Other Miscellaneous Expenses	253,340.22	260,000.00	(6,659.78)	97.44%
1180.5 Education & Travel	340.00	4,166.68	(3,826.68)	8.16%
3010.2 Coats, Boots, Helmets	20,035.76	55,000.00	(34,964.24)	36.43%
3020.2 Tank Refills, Testing & Rep	10,426.01	7,500.00	2,926.01	139.01%
3030.2 Hoses & Nozzles		12,500.00	(12,500.00)	0.00%
3040.2 Tires	5,585.94	13,333.34	(7,747.40)	41.89%
3050.2 Gasoline, Oil, Grease, Etc.	18,478.63	29,166.68	(10,688.05)	63.36%
3060.2 Fuel & Electric	47,376.84	87,000.00	(39,623.16)	54.46%
3070.2 Telephone	63,418.37	50,200.00	13,218.37	126.33%
3090.2 Certiorari	74,017.81	258,333.34	(184,315.53)	28.65%
3105.4 Uniforms	37,795.78	47,840.86	(10,045.08)	79.00%
3110.4 Shop Equipment & Tools	1,881.62	4,166.68	(2,285.06)	45.16%
3115.4 Emergency Equipment	100,552.88	256,215.68	(155,662.80)	39.25%
3120.4 EMS Supplies and Services	28,752.17	31,666.68	(2,914.51)	90.80%
3125.4 Computers, Software & Internet	20,977.57	25,833.34	(4,855.77)	81.20%
3130.4 Office Supplies	4,831.18	5,208.34	(377.16)	92.76%
3135.4 Postage	620.15	1,250.00	(629.85)	49.61%
3140.4 Subscriptions		1,000.00	(1,000.00)	0.00%
3145.4 Association Dues	1,415.00	1,250.00	165.00	113.20%
3150.4 Elections & Referendums	33.48	0.00	33.48	
3155.4 Sewer Tax	9,976.72	11,000.00	(1,023.28)	90.70%
3160.4 Fire Training	10,500.00	12,500.00	(2,000.00)	84.00%
3210.3 Vehicle Maintenance	80,201.07	133,333.34	(53,132.27)	60.15%
3220.3 Radio Equipment & Maintenance	76,865.50	68,494.80	8,370.70	112.22%
3230.3 Ladder & Pump Testing	950.00	3,333.34	(2,383.34)	28.50%
3240.3 Bldg/Prop Repairs & Maintenance	153,884.41	108,333.34	45,551.07	142.05%
3410.11 Fire Chief salary	157,845.83	155,545.43	2,300.40	101.48%
3410.13 Fire Captains salary	604,458.16	633,895.80	(29,437.64)	95.36%
3410.14 Fire Lieutenants salary	960,954.17	987,250.00	(26,295.83)	97.34%
3410.15 Uniformed Firefighters salary	4,520,450.17	4,680,833.34	(160,383.17)	96.57%
3410.16 Maintenance Workers salary	46,615.60	58,500.01	(11,884.41)	79.68%
3410.18 Treasurer/Secy/PT Asst salary	66,889.36	80,000.00	(13,110.64)	83.61%
3410.2 Fire Equipment and Capital Outlay	1,164,244.99	1,270,630.33	(106,385.34)	91.63%
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	\$	1,300,630.33	\$	(44,135.34)	96.61%
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		46,489.17		153,166.68		(106,677.51)	30.35%
3410.48 Labor Consultants/Attorney fees		1,000.00		1,000.00		0.00	100.00%
Total 3410.46 Consultants fees	\$	47,489.17	\$	154,166.68	\$	(106,677.51)	30.80%
3410.49 Payroll Clearing account		(48,835.05)				(48,835.05)	
3410.81 Disabled Firemen salary -207A's		117,388.43		130,000.00		(12,611.57)	90.30%
3411.1 Holiday Pay		219,773.52		250,000.00		(30,226.48)	87.91%
3412.1 Retroactive Salary		67.50				67.50	
3413.1 Overtime - Firefighters		558,256.72		560,000.00		(1,743.28)	99.69%
3413.12 Overtime- Training				0.00		0.00	
3413.13 Overtime- Sick Incentive		31,532.98		40,000.00		(8,467.02)	78.83%
3413.2 Overtime - Fire Prevention		5,280.43		33,333.34		(28,052.91)	15.84%
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		108,766.86		110,000.00		(1,233.14)	98.88%
9010.8 NYS Retirement				0.00		0.00	
9020.8 Social Security		555,759.76		585,812.50		(30,052.74)	94.87%
9030.8 Payroll Tax - MTA		24,835.47		30,000.00		(5,164.53)	82.78%
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		9,990.00		25,000.00		(15,010.00)	39.96%
9060.81 Hospital		2,150,569.86		2,252,624.76		(102,054.90)	95.47%
9060.82 Dental		120,000.00		120,000.00		0.00	100.00%
9060.83 Optical Plan - Local 916		43,200.00		50,000.00		(6,800.00)	86.40%
9120.8 HEP B Testing				0.00		0.00	
Total Expenses	\$	13,041,312.12	\$	14,215,248.63	\$	(1,173,936.51)	91.74%
Net Operating Income	\$	5,987,473.79	\$	4,788,891.86	\$	1,198,581.93	125.03%
Net Income	\$	5,987,473.79	\$	4,788,891.86	\$	1,198,581.93	125.03%

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

	Actual	Total 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	11,345.91	17,500.00	(6,154.09)	64.83%
2701 Refund of PY Expenditure	11,846.00		11,846.00	
2770 Workers Comp - Reimbursement	32,253.51	21,000.00	11,253.51	153.59%
Total Income	\$ 19,028,785.91	\$ 19,011,840.49	\$ 16,945.42	100.09%
Gross Profit	\$ 19,028,785.91	\$ 19,011,840.49	\$ 16,945.42	100.09%
Expenses				
1110.5 Outside Services	5,020.00	12,000.00	(6,980.00)	41.83%
1120.5 Fire Prevention	5,098.85	9,000.00	(3,901.15)	56.65%
1140.5 Payroll Processing Expense	8,284.94	11,000.00	(2,715.06)	75.32%
1150.5 Insurance	96,756.92	110,000.00	(13,243.08)	87.96%
1170.5 Other Miscellaneous Expenses	253,340.22	262,000.00	(8,659.78)	96.69%
1180.5 Education & Travel	340.00	5,000.00	(4,660.00)	6.80%
3010.2 Coats, Boots, Helmets	20,035.76	66,000.00	(45,964.24)	30.36%
3020.2 Tank Refills, Testing & Rep	10,426.01	9,000.00	1,426.01	115.84%
3030.2 Hoses & Nozzles		15,000.00	(15,000.00)	0.00%
3040.2 Tires	5,585.94	16,000.00	(10,414.06)	34.91%
3050.2 Gasoline, Oil, Grease, Etc.	18,478.63	35,000.00	(16,521.37)	52.80%
3060.2 Fuel & Electric	47,376.84	104,400.00	(57,023.16)	45.38%
3070.2 Telephone	66,231.23	55,200.00	11,031.23	119.98%
3090.2 Certiorari	74,017.81	310,000.00	(235,982.19)	23.88%
3105.4 Uniforms	37,795.78	54,250.00	(16,454.22)	69.67%
3110.4 Shop Equipment & Tools	1,881.62	5,000.00	(3,118.38)	37.63%
3115.4 Emergency Equipment	100,552.88	296,049.00	(195,496.12)	33.96%
3120.4 EMS Supplies and Services	28,752.17	38,000.00	(9,247.83)	75.66%
3125.4 Computers, Software & Internet	20,977.57	31,000.00	(10,022.43)	67.67%
3130.4 Office Supplies	4,831.18	6,250.00	(1,418.82)	77.30%
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	1,415.00	1,500.00	(85.00)	94.33%
3150.4 Elections & Referendums	33.48	8,000.00	(7,966.52)	0.42%
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	80,201.07	160,000.00	(79,798.93)	50.13%
3220.3 Radio Equipment & Maintenance	76,865.50	71,494.80	5,370.70	107.51%
3230.3 Ladder & Pump Testing	950.00	4,000.00	(3,050.00)	23.75%
3240.3 Bldg/Prop Repairs & Maintenance	156,572.60	130,000.00	26,572.60	120.44%
3410.11 Fire Chief salary	164,951.43	185,000.00	(20,048.57)	89.16%
3410.13 Fire Captains salary	634,633.36	755,875.00	(121,241.64)	83.96%
3410.14 Fire Lieutenants salary	1,006,378.17	1,179,000.00	(172,621.83)	85.36%
3410.15 Uniformed Firefighters salary	4,733,198.17	5,632,000.00	(898,801.83)	84.04%
3410.16 Maintenance Workers salary	49,307.92	70,000.00	(20,692.08)	70.44%
3410.18 Treasurer/Secy/PT Asst salary	69,913.36	176,200.00	(106,286.64)	39.68%
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		46,489.17		184,000.00		(137,510.83)	25.27%
3410.48 Labor Consultants/Attorney fees		1,000.00		1,000.00		0.00	100.00%
Total 3410.46 Consultants fees	\$	47,489.17	\$	185,000.00	\$	(137,510.83)	25.67%
3410.49 Payroll Clearing account		(45,075.99)				(45,075.99)	
3410.81 Disabled Firemen salary -207A's		122,910.00		151,000.00		(28,090.00)	81.40%
3411.1 Holiday Pay		221,212.08		500,000.00		(278,787.92)	44.24%
3412.1 Retroactive Salary		67.50				67.50	
3413.1 Overtime - Firefighters		588,682.43		620,000.00		(31,317.57)	94.95%
3413.12 Overtime- Training				75,000.00		(75,000.00)	0.00%
3413.13 Overtime- Sick Incentive		32,895.70		45,900.00		(13,004.30)	71.67%
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				2,200,000.00		(2,200,000.00)	0.00%
9020.8 Social Security		581,321.50		702,975.00		(121,653.50)	82.69%
9030.8 Payroll Tax - MTA		26,007.28		36,000.00		(9,992.72)	72.24%
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		12,000.00		30,000.00		(18,000.00)	40.00%
9060.81 Hospital		2,143,265.69		2,595,549.70		(452,284.01)	82.57%
9060.82 Dental		120,000.00		120,000.00		0.00	100.00%
9060.83 Optical Plan - Local 916		43,200.00		50,000.00		(6,800.00)	86.40%
9120.8 HEP B Testing				3,600.00		(3,600.00)	0.00%
Total Expenses	\$	13,424,112.49	\$	19,011,840.49	\$	(5,587,728.00)	70.61%
Net Operating Income	\$	5,604,673.42	\$	-	\$	5,604,673.42	
Net Income	\$	5,604,673.42	\$	-	\$	5,604,673.42	

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