

October 20, 2020

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

The financials as of September 30, 2020 present a net budget surplus of approximately \$1,100,000.

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 \$558,256.82 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	\$ 515,000.00	\$ 558,256.82	\$ (43,256.82)
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			\$ 66,462.75

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
11/2/2020	11/6/2020	10/17-10/30	18,226.80	4,530.96	5,621.22	14,934.53	43,553.51
11/16/2020	11/20/2020	10/31-11/13	14,581.44	4,530.96	5,621.22	14,934.53	39,860.15
11/30/2020	12/4/2020	11/14-11/27	18,226.80	4,530.96	5,621.22	14,934.53	43,553.51
12/14/2020	12/18/2020	11/28-12/11	12,758.76	4,530.96	5,621.22	14,934.53	38,013.47
12/28/2020	1/1/2021	12/12-12/25	18,226.80	4,530.96	5,621.22	14,934.53	43,553.51

1/11/2020	1/15/2021	12/26-12/31	7,290.72	4,530.96	5,621.22	14,934.53	32,473.43
		Totals	89,311.32	27,185.76	33,727.32	89,607.21	241,007.61

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>
3410.13 Fire Captains salary	3413.1 Overtime - Firefighters	30,000.00
3410.15 Uniformed Firefighters salary	3413.1 Overtime - Firefighters	75,000.00
9060.81 Hospital	3413.1 Overtime - Firefighters	95,000.00

Total **200,000.00**

Budget

The Board adopted a proposed budget at our September 26, 2020 meeting with a 0% tax increase and an estimated appropriated fund balance of approximately \$922K. Pending any public comment, the next step is for the Board to approve the final budget, potentially tonight, but no later than November 4, 2020.

Note that a few changes have been made to the 2021 proposed budget since the September 26th meeting that do not impact the % tax increase or the estimated appropriated fund balance. The changes largely relate to moving funds between line items, including specifically to increase the estimated overtime budget to \$790K which is more in line with historical estimated spending.

Eastchester, NY Fire District
Budget vs. Actuals: FY2020 Budget - FY20 P&L
 January - September, 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	10,961.45	12,000.00	(1,038.55)	91.35%
2701 Refund of PY Expenditure	11,846.00		11,846.00	
2770 Workers Comp - Reimbursement	30,653.51	16,200.00	14,453.51	189.22%
Total Income	\$ 19,026,801.45	\$ 19,001,540.49	\$ 25,260.96	100.13%
Gross Profit	\$ 19,026,801.45	\$ 19,001,540.49	\$ 25,260.96	100.13%
Expenses				
1110.5 Outside Services	1,555.00	9,000.00	(7,445.00)	17.28%
1120.5 Fire Prevention	2,793.35	1,930.00	863.35	144.73%
1140.5 Payroll Processing Expense	6,924.30	8,000.00	(1,075.70)	86.55%
1150.5 Insurance	74,409.17	71,000.00	3,409.17	104.80%
1170.5 Other Miscellaneous Expenses	253,340.22	259,000.00	(5,659.78)	97.81%
1180.5 Education & Travel	340.00	3,750.02	(3,410.02)	9.07%
3010.2 Coats, Boots, Helmets	20,035.76	49,500.00	(29,464.24)	40.48%
3020.2 Tank Refills, Testing & Rep	9,614.14	6,750.00	2,864.14	142.43%
3030.2 Hoses & Nozzles		11,250.00	(11,250.00)	0.00%
3040.2 Tires	3,497.68	12,000.01	(8,502.33)	29.15%
3050.2 Gasoline, Oil, Grease, Etc.	14,252.71	26,250.02	(11,997.31)	54.30%
3060.2 Fuel & Electric	42,811.17	78,300.00	(35,488.83)	54.68%
3070.2 Telephone	60,079.72	45,600.00	14,479.72	131.75%
3090.2 Certiorari	36,651.89	232,500.01	(195,848.12)	15.76%
3105.4 Uniforms	37,795.78	44,636.32	(6,840.54)	84.67%
3110.4 Shop Equipment & Tools	1,758.33	3,750.02	(1,991.69)	46.89%
3115.4 Emergency Equipment	91,806.38	236,299.02	(144,492.64)	38.85%
3120.4 EMS Supplies and Services	27,080.25	28,500.02	(1,419.77)	95.02%
3125.4 Computers, Software & Internet	20,847.67	23,250.01	(2,402.34)	89.67%
3130.4 Office Supplies	4,672.45	4,687.51	(15.06)	99.68%
3135.4 Postage	620.15	1,125.00	(504.85)	55.12%
3140.4 Subscriptions		900.00	(900.00)	0.00%
3145.4 Association Dues	1,150.00	1,125.00	25.00	102.22%
3150.4 Elections & Referendums		0.00	0.00	
3155.4 Sewer Tax	9,976.72	11,000.00	(1,023.28)	90.70%
3160.4 Fire Training	10,500.00	11,250.00	(750.00)	93.33%
3210.3 Vehicle Maintenance	71,361.16	120,000.01	(48,638.85)	59.47%
3220.3 Radio Equipment & Maintenance	68,123.02	66,994.80	1,128.22	101.68%
3230.3 Ladder & Pump Testing	950.00	3,000.01	(2,050.01)	31.67%
3240.3 Bldg/Prop Repairs & Maintenance	138,399.03	97,500.01	40,899.02	141.95%
3410.11 Fire Chief salary	143,634.63	140,818.16	2,816.47	102.00%
3410.13 Fire Captains salary	544,107.76	597,506.22	(53,398.46)	91.06%
3410.14 Fire Lieutenants salary	870,106.17	889,000.00	(18,893.83)	97.87%
3410.15 Uniformed Firefighters salary	4,091,757.37	4,280,250.01	(188,492.64)	95.60%
3410.16 Maintenance Workers salary	41,230.96	52,666.68	(11,435.72)	78.29%
3410.18 Treasurer/Secy/PT Asst salary	60,895.36	72,100.00	(11,204.64)	84.46%
3410.2 Fire Equipment and Capital Outlay	1,164,244.99	1,257,297.00	(93,052.01)	92.60%
3410.21 Cap Imp Station 4 Exterior	30,000.00	30,000.00	0.00	100.00%
Total 3410.2 Fire Equipment and Capital Outlay	\$ 1,194,244.99	\$ 1,287,297.00	\$ (93,052.01)	92.77%
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	42,604.17	137,750.02	(95,145.85)	30.93%
3410.48 Labor Consultants/Attorney fees	1,000.00	1,000.00	0.00	100.00%
Total 3410.46 Consultants fees	\$ 43,604.17	\$ 138,750.02	\$ (95,145.85)	31.43%
3410.49 Payroll Clearing account	(49,781.36)		(49,781.36)	
3410.81 Disabled Firemen salary -207A's	106,345.29	117,000.00	(10,654.71)	90.89%
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	510,558.21	480,000.01	30,558.20	106.37%
3413.12 Overtime- Training		0.00	0.00	
3413.13 Overtime- Sick Incentive	23,152.44	30,000.00	(6,847.56)	77.17%
3413.2 Overtime - Fire Prevention	5,280.43	30,000.01	(24,719.58)	17.60%
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	80,000.00	28,766.86	135.96%
9010.8 NYS Retirement		0.00	0.00	
9020.8 Social Security	506,553.84	527,231.25	(20,677.41)	96.08%
9030.8 Payroll Tax - MTA	22,577.17	27,000.00	(4,422.83)	83.62%
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	8,790.00	22,500.00	(13,710.00)	39.07%
9060.81 Hospital	1,947,096.61	2,019,662.29	(72,565.68)	96.41%
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	\$ 11,920,093.06	\$ 13,043,729.44	\$ (1,123,636.38)	91.39%
Net Operating Income	\$ 7,106,708.39	\$ 5,957,811.05	\$ 1,148,897.34	119.28%
Net Income	\$ 7,106,708.39	\$ 5,957,811.05	\$ 1,148,897.34	119.28%

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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	10,961.45	17,500.00	(6,538.55)	62.64%
2701 Refund of PY Expenditure	11,846.00		11,846.00	
2770 Workers Comp - Reimbursement	30,653.51	21,000.00	9,653.51	145.97%
Total Income	\$ 19,026,801.45	\$ 19,011,840.49	\$ 14,960.96	100.08%
Gross Profit	\$ 19,026,801.45	\$ 19,011,840.49	\$ 14,960.96	100.08%
Expenses				
1110.5 Outside Services	1,555.00	12,000.00	(10,445.00)	12.96%
1120.5 Fire Prevention	2,793.35	9,000.00	(6,206.65)	31.04%
1140.5 Payroll Processing Expense	7,610.22	11,000.00	(3,389.78)	69.18%
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	9,614.14	9,000.00	614.14	106.82%
3030.2 Hoses & Nozzles		15,000.00	(15,000.00)	0.00%
3040.2 Tires	3,497.68	16,000.00	(12,502.32)	21.86%
3050.2 Gasoline, Oil, Grease, Etc.	14,252.71	35,000.00	(20,747.29)	40.72%
3060.2 Fuel & Electric	42,811.17	104,400.00	(61,588.83)	41.01%
3070.2 Telephone	62,892.58	55,200.00	7,692.58	113.94%
3090.2 Certiorari	67,298.63	310,000.00	(242,701.37)	21.71%
3105.4 Uniforms	37,795.78	54,250.00	(16,454.22)	69.67%
3110.4 Shop Equipment & Tools	1,758.33	5,000.00	(3,241.67)	35.17%
3115.4 Emergency Equipment	91,806.38	296,049.00	(204,242.62)	31.01%
3120.4 EMS Supplies and Services	27,519.25	38,000.00	(10,480.75)	72.42%
3125.4 Computers, Software & Internet	20,917.67	31,000.00	(10,082.33)	67.48%
3130.4 Office Supplies	4,672.45	6,250.00	(1,577.55)	74.76%
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	1,150.00	1,500.00	(350.00)	76.67%
3150.4 Elections & Referendums		8,000.00	(8,000.00)	0.00%
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	71,361.16	160,000.00	(88,638.84)	44.60%
3220.3 Radio Equipment & Maintenance	68,123.02	71,494.80	(3,371.78)	95.28%
3230.3 Ladder & Pump Testing	950.00	4,000.00	(3,050.00)	23.75%
3240.3 Bldg/Prop Repairs & Maintenance	139,817.85	130,000.00	9,817.85	107.55%
3410.11 Fire Chief salary	150,740.23	185,000.00	(34,259.77)	81.48%
3410.13 Fire Captains salary	574,282.96	785,875.00	(211,592.04)	73.08%
3410.14 Fire Lieutenants salary	915,530.17	1,179,000.00	(263,469.83)	77.65%
3410.15 Uniformed Firefighters salary	4,306,103.77	5,707,000.00	(1,400,896.23)	75.45%
3410.16 Maintenance Workers salary	43,923.28	70,000.00	(26,076.72)	62.75%
3410.18 Treasurer/Secy/PT Asst salary	63,865.36	176,200.00	(112,334.64)	36.25%
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%
Total 3410.2 Fire Equipment and Capital Outlay	\$ 1,194,244.99	\$ 1,327,296.99	\$ (133,052.00)	89.98%
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	42,604.17	184,000.00	(141,395.83)	23.15%
3410.48 Labor Consultants/Attorney fees	1,000.00	1,000.00	0.00	100.00%
Total 3410.46 Consultants fees	\$ 43,604.17	\$ 185,000.00	\$ (141,395.83)	23.57%
3410.49 Payroll Clearing account	(45,448.56)		(45,448.56)	
3410.81 Disabled Firemen salary -207A's	111,866.86	151,000.00	(39,133.14)	74.08%
3411.1 Holiday Pay	219,773.52	500,000.00	(280,226.48)	43.95%
3412.1 Retroactive Salary	67.50		67.50	
3413.1 Overtime - Firefighters	535,338.89	515,000.00	20,338.89	103.95%
3413.12 Overtime- Training		75,000.00	(75,000.00)	0.00%
3413.13 Overtime- Sick Incentive	28,221.72	45,900.00	(17,678.28)	61.49%
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	108,766.86	110,000.00	(1,233.14)	98.88%
9010.8 NYS Retirement		2,200,000.00	(2,200,000.00)	0.00%
9020.8 Social Security	531,583.47	702,975.00	(171,391.53)	75.62%
9030.8 Payroll Tax - MTA	23,720.63	36,000.00	(12,279.37)	65.89%
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	30,000.00	(20,010.00)	33.30%
9060.81 Hospital	2,151,369.10	2,595,549.70	(444,180.60)	82.89%
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	\$ 12,552,577.58	\$ 19,011,840.49	\$ (6,459,262.91)	66.03%
Net Operating Income	\$ 6,474,223.87	\$ -	\$ 6,474,223.87	
Net Income	\$ 6,474,223.87	\$ -	\$ 6,474,223.87	

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