

September 26, 2020

To: Board of Fire Commissioners, Eastchester Fire District  
 From: Jamie Hedstrom, Treasurer  
 Subject: Overtime Transfers and Proposed 2021 Budget

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**Overtime Discussion**

As discussed at the previous two meetings, an overtime transfer is necessary in order to keep running at full staff through the end of the year. To date we have expended \$510,558.31 on general overtime. See below for a breakdown of our original budgeted overtime lines and the expenditures to date:

GL Account	Budgeted	Used	Remaining
3413.1 Overtime - Firefighters	\$ 500,000.00	\$ 510,558.31	\$ (10,558.31)
3413.3 Overtime- Training	\$ 90,000.00	\$ -	\$ 90,000.00
3413.2 Overtime - Fire Prevention	\$ 40,000.00	\$ 5,280.43	\$ 34,719.57
<b>Remainder</b>			<b>\$ 114,161.26</b>

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
10/5/2020	10/9/2020	9/19-10/2	16,404.12	3,398.22	4,982.45	15,284.23	40,285.01
10/19/2020	10/23/2020	10/3-10/16	20,049.48	3,398.22	4,982.45	15,284.23	43,978.37
11/2/2020	11/6/2020	10/17-10/30	18,226.80	3,398.22	4,982.45	15,284.23	42,131.69
11/16/2020	11/20/2020	10/31-11/13	14,581.44	3,398.22	4,982.45	15,284.23	38,438.33
11/30/2020	12/4/2020	11/14-11/27	18,226.80	3,398.22	4,982.45	15,284.23	42,131.69
12/14/2020	12/18/2020	11/28-12/11	12,758.76	3,398.22	4,982.45	15,284.23	36,591.65
12/28/2020	1/1/2021	12/12-12/25	18,226.80	3,398.22	4,982.45	21,063.25	47,910.71



As such, I believe our options are as follows:

- Achieve a 0% increase by appropriating fund balance to cover the additional 2021 costs (approximately \$930K, or 1/3 of our anticipated surplus)
- Increase the budget through a combination of a tax increase (under the tax cap) and an appropriation of fund balance to cover the difference in anticipated 2021 costs

Note that the following “other” adjustments have been made to arrive at this percentage:

- Decrease anticipated interest earnings as our ability to benefit from Treasury Direct in 2021 is unknown
- Decrease Worker’s Compensation budget to account for more favorable cost in 2020, but factoring in potential increase based on salary increases
- Left \$80,000 for part-time lawyer salary that was budgeted for in 2020 but never hired
- Decrease budget for Certiorari and Professional Consultant Fees based on experience
- Adjust budgets for Emergency Equipment and Radio Equipment based on anticipated purchases, including a new bailout system (~\$50K) and an upgrade of VHF radios (~\$100K) that will be required in 2021
- Increase general overtime budget based on historical and current experience, taking into account that we will be running short 2 positions at the beginning of the year (resulting from one retirement and one firefighter continuing on light duty)

Additionally, the following items should be considered:

- At this time we do not have an estimate of the cost associated with hiring IT Consultants, including the consultant fees and costs of any recommended upgrades. These costs are not anticipated in the proposed budget as drafted.
- Similar to 2019 and 2020, the 2021 proposed budget does not include funding for the capital improvement reserve account or establishing an apparatus reserve.