

July 21, 2020

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

The financials as of June 30, 2020 present a net budget surplus of approximately \$800,000; this is due to timing of certain expenses and other expenses running under budget, including professional consultant fees and Certiorari claims.

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
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 Matters

Treasury Direct: We have ceased our investments in Treasury Direct as of April 2020 given that the rates are no longer beneficial, however, we will continue to monitor and revise our future investment plans accordingly.

Tax Collection: The Eastchester Fire District's tax levy for 2020 is 17,695,499.70. As of today, the Town of Eastchester has remitted approximately 90% of this amount, totaling \$15,990,939.89, to the District. In past years we have received 100% of the tax levy on or around May 10th.

Budget: We have begun working on the 2021 budget. Input is welcome from all Commissioners.

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

	Actual	Total Budget	over Budget	% of Budget
Income				
Budget Encumberances	110,543.80	110,543.80	0.00	100.00%
1001 Real Property Taxes	15,990,939.89	17,695,499.70	(1,704,559.81)	90.37%
2401 Interest Earnings	9,658.34	38,000.00	(28,341.66)	25.42%
2701 Refund of PY Expenditure	11,846.00		11,846.00	
2770 Workers Comp - Reimbursement	12,455.04	10,400.00	2,055.04	119.76%
Total Income	\$ 16,135,443.07	\$ 17,854,443.50	\$ (1,719,000.43)	90.37%
Gross Profit	\$ 16,135,443.07	\$ 17,854,443.50	\$ (1,719,000.43)	90.37%
Expenses				
1110.5 Outside Services	1,110.00	6,000.00	(4,890.00)	18.50%
1120.5 Fire Prevention	1,832.35	1,930.00	(97.65)	94.94%
1140.5 Payroll Processing Expense	4,911.53	6,000.00	(1,088.47)	81.86%
1150.5 Insurance	47,492.13	48,000.00	(507.87)	98.94%
1170.5 Other Miscellaneous Expenses	253,066.22	6,000.00	247,066.22	4217.77%
1180.5 Education & Travel	215.00	2,500.04	(2,285.04)	8.60%
3010.2 Coats, Boots, Helmets	10,963.68	33,000.00	(22,036.32)	33.22%
3020.2 Tank Refills, Testing & Rep	3,597.21	4,500.00	(902.79)	79.94%
3030.2 Hoses & Nozzles		7,500.00	(7,500.00)	0.00%
3040.2 Tires	2,607.00	8,000.02	(5,393.02)	32.59%
3050.2 Gasoline, Oil, Grease, Etc.	12,749.72	17,500.04	(4,750.32)	72.86%
3060.2 Fuel & Electric	32,125.33	52,200.00	(20,074.67)	61.54%
3070.2 Telephone	41,419.03	31,800.00	9,619.03	130.25%
3090.2 Certiorari	28,686.94	155,000.02	(126,313.08)	18.51%
3105.4 Uniforms	20,904.80	35,022.70	(14,117.90)	59.69%
3110.4 Shop Equipment & Tools	982.34	2,500.04	(1,517.70)	39.29%
3115.4 Emergency Equipment	85,525.97	176,549.04	(91,023.07)	48.44%
3120.4 EMS Supplies and Services	10,199.30	19,000.04	(8,800.74)	53.68%
3125.4 Computers, Software & Internet	16,599.61	15,500.02	1,099.59	107.09%
3130.4 Office Supplies	3,064.27	3,125.02	(60.75)	98.06%
3135.4 Postage	317.00	750.00	(433.00)	42.27%
3140.4 Subscriptions		600.00	(600.00)	0.00%
3145.4 Association Dues	1,150.00	750.00	400.00	153.33%
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		7,500.00	(7,500.00)	0.00%
3210.3 Vehicle Maintenance	51,707.36	80,000.02	(28,292.66)	64.63%
3220.3 Radio Equipment & Maintenance	62,823.28	62,494.80	328.48	100.53%
3230.3 Ladder & Pump Testing	950.00	2,000.02	(1,050.02)	47.50%
3240.3 Bldg/Prop Repairs & Maintenance	93,960.03	65,000.02	28,960.01	144.55%
3410.11 Fire Chief salary	93,895.43	96,636.35	(2,740.92)	97.16%
3410.13 Fire Captains salary	332,881.36	398,337.48	(65,456.12)	83.57%
3410.14 Fire Lieutenants salary	552,846.17	594,250.00	(41,403.83)	93.03%
3410.15 Uniformed Firefighters salary	2,608,849.37	2,853,500.02	(244,650.65)	91.43%
3410.16 Maintenance Workers salary	32,884.77	35,166.69	(2,281.92)	93.51%
3410.18 Treasurer/Secy/PT Asst salary	40,702.86	48,400.00	(7,697.14)	84.10%
3410.2 Fire Equipment and Capital Outlay		80,000.02	(80,000.02)	0.00%

3410.21 Cap Imp Station 4 Exterior	30,000.00		30,000.00	
Total 3410.2 Fire Equipment and Capital Outlay	\$ 30,000.00	\$ 80,000.02	\$ (50,000.02)	37.50%
3410.42 Accountants / Auditors fees			0.00	
3410.44 Year-End fees	13,650.00	17,500.00	(3,850.00)	78.00%
Total 3410.42 Accountants / Auditors fees	\$ 13,650.00	\$ 17,500.00	\$ (3,850.00)	78.00%
3410.46 Consultants fees			0.00	
3410.47 Professional Consultants fees	27,926.17	92,500.04	(64,573.87)	30.19%
3410.48 Labor Consultants/Attorney fees	1,000.00		1,000.00	
Total 3410.46 Consultants fees	\$ 28,926.17	\$ 92,500.04	\$ (63,573.87)	31.27%
3410.49 Payroll Clearing account	2,776.81		2,776.81	
3410.81 Disabled Firemen salary -207A's	67,611.20	78,000.00	(10,388.80)	86.68%
3411.1 Holiday Pay	219,165.96	250,000.00	(30,834.04)	87.67%
3413.1 Overtime - Firefighters	193,759.84	320,000.02	(126,240.18)	60.55%
3413.12 Overtime- Training		0.00	0.00	
3413.13 Overtime- Sick Incentive		0.00	0.00	
3413.2 Overtime - Fire Prevention	5,280.43	20,000.02	(14,719.59)	26.40%
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	
3416.1 Terminal Leave	39,939.28	40,000.00	(60.72)	99.85%
9010.8 NYS Retirement		0.00	0.00	
9020.8 Social Security	317,383.41	351,487.50	(34,104.09)	90.30%
9030.8 Payroll Tax - MTA	14,105.22	18,000.00	(3,894.78)	78.36%
9040.8 Workers Compensation		0.00	0.00	
9045.8 Life Insurance - Local 916	20,533.69	23,000.00	(2,466.31)	89.28%
9050.8 Physician / Medical costs	5,820.00	15,000.00	(9,180.00)	38.80%
9060.81 Hospital	1,365,004.62	1,520,774.88	(155,770.26)	89.76%
9060.82 Dental	120,000.00	120,000.00	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	\$ 6,966,929.41	\$ 7,899,774.86	\$ (932,845.45)	88.19%
Net Operating Income	\$ 9,168,513.66	\$ 9,954,668.64	\$ (786,154.98)	92.10%
Net Income	\$ 9,168,513.66	\$ 9,954,668.64	\$ (786,154.98)	92.10%

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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	110,543.80	1,277,840.79	(1,167,296.99)	8.65%
1001 Real Property Taxes	15,990,939.89	17,695,499.70	(1,704,559.81)	90.37%
2401 Interest Earnings	9,658.34	97,500.00	(87,841.66)	9.91%
2701 Refund of PY Expenditure	11,846.00		11,846.00	
2770 Workers Comp - Reimbursement	13,255.04	21,000.00	(7,744.96)	63.12%
Total Income	\$ 16,136,243.07	\$ 19,091,840.49	\$ (2,955,597.42)	84.52%
Gross Profit	\$ 16,136,243.07	\$ 19,091,840.49	\$ (2,955,597.42)	84.52%
Expenses				
1110.5 Outside Services	1,110.00	12,000.00	(10,890.00)	9.25%
1120.5 Fire Prevention	1,832.35	9,000.00	(7,167.65)	20.36%
1140.5 Payroll Processing Expense	5,675.62	11,000.00	(5,324.38)	51.60%
1150.5 Insurance	69,839.88	110,000.00	(40,160.12)	63.49%
1170.5 Other Miscellaneous Expenses	253,066.22	12,000.00	241,066.22	2108.89%
1180.5 Education & Travel	215.00	5,000.00	(4,785.00)	4.30%
3010.2 Coats, Boots, Helmets	18,820.96	66,000.00	(47,179.04)	28.52%
3020.2 Tank Refills, Testing & Rep	3,597.21	9,000.00	(5,402.79)	39.97%
3030.2 Hoses & Nozzles		15,000.00	(15,000.00)	0.00%
3040.2 Tires	2,607.00	16,000.00	(13,393.00)	16.29%
3050.2 Gasoline, Oil, Grease, Etc.	12,749.72	35,000.00	(22,250.28)	36.43%
3060.2 Fuel & Electric	32,391.10	104,400.00	(72,008.90)	31.03%
3070.2 Telephone	44,672.07	55,200.00	(10,527.93)	80.93%
3090.2 Certiorari	28,686.94	310,000.00	(281,313.06)	9.25%
3105.4 Uniforms	20,904.80	54,250.00	(33,345.20)	38.53%
3110.4 Shop Equipment & Tools	982.34	5,000.00	(4,017.66)	19.65%
3115.4 Emergency Equipment	85,525.97	296,049.00	(210,523.03)	28.89%
3120.4 EMS Supplies and Services	10,620.66	38,000.00	(27,379.34)	27.95%
3125.4 Computers, Software & Internet	16,669.61	31,000.00	(14,330.39)	53.77%
3130.4 Office Supplies	3,064.27	6,250.00	(3,185.73)	49.03%
3135.4 Postage	537.00	1,500.00	(963.00)	35.80%
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		15,000.00	(15,000.00)	0.00%
3210.3 Vehicle Maintenance	55,056.23	160,000.00	(104,943.77)	34.41%
3220.3 Radio Equipment & Maintenance	62,823.28	71,494.80	(8,671.52)	87.87%
3230.3 Ladder & Pump Testing	950.00	4,000.00	(3,050.00)	23.75%
3240.3 Bldg/Prop Repairs & Maintenance	95,370.03	130,000.00	(34,629.97)	73.36%
3410.11 Fire Chief salary	101,001.03	185,000.00	(83,998.97)	54.60%
3410.13 Fire Captains salary	363,056.56	785,875.00	(422,818.44)	46.20%
3410.14 Fire Lieutenants salary	598,128.57	1,179,000.00	(580,871.43)	50.73%
3410.15 Uniformed Firefighters salary	2,819,832.57	5,707,000.00	(2,887,167.43)	49.41%
3410.16 Maintenance Workers salary	35,577.09	70,000.00	(34,422.91)	50.82%
3410.18 Treasurer/Secy/PT Asst salary	43,152.86	176,200.00	(133,047.14)	24.49%

3410.2 Fire Equipment and Capital Outlay		1,327,296.99	(1,327,296.99)	0.00%
3410.21 Cap Imp Station 4 Exterior	30,000.00		30,000.00	
Total 3410.2 Fire Equipment and Capital Outlay	\$ 30,000.00	\$ 1,327,296.99	\$ (1,297,296.99)	2.26%
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	27,926.17	185,000.00	(157,073.83)	15.10%
3410.48 Labor Consultants/Attorney fees	1,000.00		1,000.00	
Total 3410.46 Consultants fees	\$ 28,926.17	\$ 185,000.00	\$ (156,073.83)	15.64%
3410.49 Payroll Clearing account	(44,640.14)		(44,640.14)	
3410.81 Disabled Firemen salary -207A's	73,146.62	201,000.00	(127,853.38)	36.39%
3411.1 Holiday Pay	219,165.96	500,000.00	(280,834.04)	43.83%
3413.1 Overtime - Firefighters	223,198.18	500,000.00	(276,801.82)	44.64%
3413.12 Overtime- Training		90,000.00	(90,000.00)	0.00%
3413.13 Overtime- Sick Incentive		50,000.00	(50,000.00)	0.00%
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	
3416.1 Terminal Leave	39,939.28	110,000.00	(70,060.72)	36.31%
9010.8 NYS Retirement		2,200,000.00	(2,200,000.00)	0.00%
9020.8 Social Security	342,406.26	702,975.00	(360,568.74)	48.71%
9030.8 Payroll Tax - MTA	15,217.31	36,000.00	(20,782.69)	42.27%
9040.8 Workers Compensation	271,161.00	360,000.00	(88,839.00)	75.32%
9045.8 Life Insurance - Local 916	20,533.69	46,000.00	(25,466.31)	44.64%
9050.8 Physician / Medical costs	7,020.00	30,000.00	(22,980.00)	23.40%
9060.81 Hospital	1,557,866.78	2,795,549.70	(1,237,682.92)	55.73%
9060.82 Dental	120,000.00	120,000.00	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	\$ 7,785,841.20	\$ 19,091,840.49	\$ (11,305,999.29)	40.78%
Net Operating Income	\$ 8,350,401.87	\$ -	\$ 8,350,401.87	
Net Income	\$ 8,350,401.87	\$ -	\$ 8,350,401.87	

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