

May 14, 2020

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

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The financials as of April 30, 2020 present a net budget surplus of approximately \$450,000; 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
Office computers (Chief, Secretary, small office, Captain's office) and iPad Pros for apparatus	\$13,000- <b>partially purchased as of March 2020 meeting</b>
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.

**Annual Audit:** Our annual financial statement audit was conducted in January and our final audit statements have been issued. They are available to the public through FOIL.

**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.

**Worker's Compensation Renewal:** Our worker's compensation insurance renewal date is 7/1/20. We expect to receive a proposal from our current carrier, PERMA, in the coming weeks, for consideration and approval prior to the July 1<sup>st</sup> renewal date. Note that we typically go out to bid for this insurance every 3 years, which our insurance broker last did in 2019.

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

	Actual	Budget	Total over Budget	% of Budget
<b>Income</b>				
Budget Encumbrances	110,543.80	110,543.80	0.00	100.00%
1001 Real Property Taxes		0.00	0.00	
2401 Interest Earnings	8,786.77	22,000.00	(13,213.23)	39.94%
2770 Workers Comp - Reimbursement	9,255.04	6,400.00	2,855.04	144.61%
<b>Total Income</b>	<b>\$ 128,585.61</b>	<b>\$ 138,943.80</b>	<b>\$ (10,358.19)</b>	<b>92.55%</b>
<b>Gross Profit</b>	<b>\$ 128,585.61</b>	<b>\$ 138,943.80</b>	<b>\$ (10,358.19)</b>	<b>92.55%</b>
<b>Expenses</b>				
1110.5 Outside Services	1,110.00	4,000.00	(2,890.00)	27.75%
1120.5 Fire Prevention	444.99	1,230.00	(785.01)	36.18%
1140.5 Payroll Processing Expense	3,662.85	4,000.00	(337.15)	91.57%
1150.5 Insurance	47,492.13	48,000.00	(507.87)	98.94%
1170.5 Other Miscellaneous Expenses	253,066.22	4,000.00	249,066.22	6326.66%
1180.5 Education & Travel	215.00	1,666.64	(1,451.64)	12.90%
3010.2 Coats, Boots, Helmets	7,167.20	22,000.00	(14,832.80)	32.58%
3020.2 Tank Refills, Testing & Rep	3,031.79	3,000.00	31.79	101.06%
3030.2 Hoses & Nozzles		5,000.00	(5,000.00)	0.00%
3040.2 Tires	2,607.00	5,333.36	(2,726.36)	48.88%
3050.2 Gasoline, Oil, Grease, Etc.	7,327.28	11,666.72	(4,339.44)	62.80%
3060.2 Fuel & Electric	25,393.13	34,800.00	(9,406.87)	72.97%
3070.2 Telephone	28,096.39	22,600.00	5,496.39	124.32%
3090.2 Certiorari	13,528.93	103,333.36	(89,804.43)	13.09%
3105.4 Uniforms	19,292.00	28,613.62	(9,321.62)	67.42%
3110.4 Shop Equipment & Tools	68.35	1,666.64	(1,598.29)	4.10%
3115.4 Emergency Equipment	70,537.27	136,715.72	(66,178.45)	51.59%
3120.4 EMS Supplies and Services	5,982.57	12,666.72	(6,684.15)	47.23%
3125.4 Computers, Software & Internet	12,435.81	10,333.36	2,102.45	120.35%
3130.4 Office Supplies	2,426.43	2,083.36	343.07	116.47%
3135.4 Postage	312.50	500.00	(187.50)	62.50%
3140.4 Subscriptions		400.00	(400.00)	0.00%
3145.4 Association Dues	1,150.00	500.00	650.00	230.00%
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		5,000.00	(5,000.00)	0.00%
3210.3 Vehicle Maintenance	33,762.70	53,333.32	(19,570.62)	63.31%
3220.3 Radio Equipment & Maintenance	62,695.88	59,494.80	3,201.08	105.38%
3230.3 Ladder & Pump Testing		1,333.32	(1,333.32)	0.00%
3240.3 Bldg/Prop Repairs & Maintenance	70,264.84	43,333.36	26,931.48	162.15%
3410.11 Fire Chief salary	65,473.03	67,181.81	(1,708.78)	97.46%
3410.13 Fire Captains salary	217,414.16	265,558.32	(48,144.16)	81.87%
3410.14 Fire Lieutenants salary	371,962.57	397,750.00	(25,787.43)	93.52%
3410.15 Uniformed Firefighters salary	1,760,866.17	1,902,333.36	(141,467.19)	92.56%
3410.16 Maintenance Workers salary	22,115.49	23,500.03	(1,384.54)	94.11%
3410.18 Treasurer/Secy/PT Asst salary	29,712.86	32,600.00	(2,887.14)	91.14%
3410.2 Fire Equipment and Capital Outlay		53,333.32	(53,333.32)	0.00%
3410.21 Cap Imp Station 4 Exterior	30,000.00		30,000.00	
<b>Total 3410.2 Fire Equipment and Capital Outlay</b>	<b>\$ 30,000.00</b>	<b>\$ 53,333.32</b>	<b>\$ (23,333.32)</b>	<b>56.25%</b>
3410.42 Accountants / Auditors fees			0.00	
3410.44 Year-End fees	13,650.00	17,500.00	(3,850.00)	78.00%
<b>Total 3410.42 Accountants / Auditors fees</b>	<b>\$ 13,650.00</b>	<b>\$ 17,500.00</b>	<b>\$ (3,850.00)</b>	<b>78.00%</b>
3410.46 Consultants fees			0.00	
3410.47 Professional Consultants fees	20,142.17	61,666.72	(41,524.55)	32.66%

3410.48 Labor Consultants/Attorney fees		1,000.00		1,000.00	
<b>Total 3410.46 Consultants fees</b>	<b>\$</b>	<b>21,142.17</b>	<b>\$</b>	<b>61,666.72</b>	<b>\$ (40,524.55)</b> <b>34.28%</b>
3410.49 Payroll Clearing account		(40,935.52)		(40,935.52)	
3410.81 Disabled Firemen salary -207A's		45,469.52	52,000.00	(6,530.48)	87.44%
3411.1 Holiday Pay		72.00	100.00	(28.00)	72.00%
3413.1 Overtime - Firefighters		99,445.87	136,666.70	(37,220.83)	72.77%
3413.2 Overtime - Fire Prevention		5,091.64	13,333.36	(8,241.72)	38.19%
3414.1 EMT Training		5,276.00	10,000.00	(4,724.00)	52.76%
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		202,328.05	234,325.00	(31,996.95)	86.35%
9030.8 Payroll Tax - MTA		8,991.81	12,000.00	(3,008.19)	74.93%
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		4,020.00	10,000.00	(5,980.00)	40.20%
9060.81 Hospital		983,163.65	1,054,849.94	(71,686.29)	93.20%
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	
<b>Total Expenses</b>	<b>\$</b>	<b>4,754,480.42</b>	<b>\$</b>	<b>5,215,302.86</b>	<b>\$ (460,822.44)</b> <b>91.16%</b>
<b>Net Operating Income</b>	<b>\$</b>	<b>(4,625,894.81)</b>	<b>\$</b>	<b>(5,076,359.06)</b>	<b>\$ 450,464.25</b> <b>91.13%</b>
<b>Net Income</b>	<b>\$</b>	<b>(4,625,894.81)</b>	<b>\$</b>	<b>(5,076,359.06)</b>	<b>\$ 450,464.25</b> <b>91.13%</b>

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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
<b>Income</b>				
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	8,786.77	97,500.00	(88,713.23)	9.01%
2770 Workers Comp - Reimbursement	9,255.04	21,000.00	(11,744.96)	44.07%
<b>Total Income</b>	<b>\$ 16,119,525.50</b>	<b>\$ 19,091,840.49</b>	<b>\$ (2,972,314.99)</b>	<b>84.43%</b>
<b>Gross Profit</b>	<b>\$ 16,119,525.50</b>	<b>\$ 19,091,840.49</b>	<b>\$ (2,972,314.99)</b>	<b>84.43%</b>
<b>Expenses</b>				
1110.5 Outside Services	1,110.00	12,000.00	(10,890.00)	9.25%
1120.5 Fire Prevention	444.99	9,000.00	(8,555.01)	4.94%
1140.5 Payroll Processing Expense	4,287.19	11,000.00	(6,712.81)	38.97%
1150.5 Insurance	47,492.13	110,000.00	(62,507.87)	43.17%
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	7,167.20	66,000.00	(58,832.80)	10.86%
3020.2 Tank Refills, Testing & Rep	3,031.79	9,000.00	(5,968.21)	33.69%
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.	10,569.73	35,000.00	(24,430.27)	30.20%
3060.2 Fuel & Electric	29,098.58	104,400.00	(75,301.42)	27.87%
3070.2 Telephone	31,349.43	55,200.00	(23,850.57)	56.79%
3090.2 Certiorari	13,528.93	310,000.00	(296,471.07)	4.36%
3105.4 Uniforms	20,216.00	54,250.00	(34,034.00)	37.26%
3110.4 Shop Equipment & Tools	68.35	5,000.00	(4,931.65)	1.37%
3115.4 Emergency Equipment	70,537.27	296,049.00	(225,511.73)	23.83%
3120.4 EMS Supplies and Services	6,314.20	38,000.00	(31,685.80)	16.62%
3125.4 Computers, Software & Internet	12,505.81	31,000.00	(18,494.19)	40.34%
3130.4 Office Supplies	2,574.47	6,250.00	(3,675.53)	41.19%
3135.4 Postage	316.30	1,500.00	(1,183.70)	21.09%
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	33,762.70	160,000.00	(126,237.30)	21.10%
3220.3 Radio Equipment & Maintenance	62,695.88	71,494.80	(8,798.92)	87.69%
3230.3 Ladder & Pump Testing		4,000.00	(4,000.00)	0.00%
3240.3 Bldg/Prop Repairs & Maintenance	75,638.94	130,000.00	(54,361.06)	58.18%
3410.11 Fire Chief salary	72,578.63	185,000.00	(112,421.37)	39.23%
3410.13 Fire Captains salary	242,586.16	785,875.00	(543,288.84)	30.87%
3410.14 Fire Lieutenants salary	417,244.97	1,179,000.00	(761,755.03)	35.39%
3410.15 Uniformed Firefighters salary	1,975,899.77	5,707,000.00	(3,731,100.23)	34.62%
3410.16 Maintenance Workers salary	24,807.81	70,000.00	(45,192.19)	35.44%
3410.18 Treasurer/Secy/PT Asst salary	32,372.86	176,200.00	(143,827.14)	18.37%
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	
<b>Total 3410.2 Fire Equipment and Capital Outlay</b>	<b>\$ 30,000.00</b>	<b>\$ 1,327,296.99</b>	<b>\$ (1,297,296.99)</b>	<b>2.26%</b>
3410.42 Accountants / Auditors fees			0.00	
3410.44 Year-End fees	13,650.00	17,500.00	(3,850.00)	78.00%
<b>Total 3410.42 Accountants / Auditors fees</b>	<b>\$ 13,650.00</b>	<b>\$ 17,500.00</b>	<b>\$ (3,850.00)</b>	<b>78.00%</b>
3410.46 Consultants fees			0.00	
3410.47 Professional Consultants fees	20,142.17	185,000.00	(164,857.83)	10.89%

	1,000.00		1,000.00	
3410.48 Labor Consultants/Attorney fees				
<b>Total 3410.46 Consultants fees</b>	<b>\$ 21,142.17</b>	<b>\$ 185,000.00</b>	<b>\$ (163,857.83)</b>	<b>11.43%</b>
3410.49 Payroll Clearing account	(44,307.82)		(44,307.82)	
3410.81 Disabled Firemen salary -207A's	51,004.94	201,000.00	(149,995.06)	25.38%
3411.1 Holiday Pay	72.00	500,000.00	(499,928.00)	0.01%
3413.1 Overtime - Firefighters	111,729.13	640,000.00	(528,270.87)	17.46%
3413.2 Overtime - Fire Prevention	5,091.64	40,000.00	(34,908.36)	12.73%
3414.1 EMT Training	10,276.00	20,000.00	(9,724.00)	51.38%
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	225,981.78	702,975.00	(476,993.22)	32.15%
9030.8 Payroll Tax - MTA	10,043.02	36,000.00	(25,956.98)	27.90%
9040.8 Workers Compensation		360,000.00	(360,000.00)	0.00%
9045.8 Life Insurance - Local 916	20,533.69	46,000.00	(25,466.31)	44.64%
9050.8 Physician / Medical costs	4,980.00	30,000.00	(25,020.00)	16.60%
9060.81 Hospital	975,459.43	2,795,549.70	(1,820,090.27)	34.89%
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%
<b>Total Expenses</b>	<b>\$ 5,107,510.29</b>	<b>\$ 19,091,840.49</b>	<b>\$ (13,984,330.20)</b>	<b>26.75%</b>
<b>Net Operating Income</b>	<b>\$ 11,012,015.21</b>	<b>\$ -</b>	<b>\$ 11,012,015.21</b>	
<b>Net Income</b>	<b>\$ 11,012,015.21</b>	<b>\$ -</b>	<b>\$ 11,012,015.21</b>	

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