

February 8, 2024

To: Board of Fire Commissioners, Eastchester Fire District  
From: Jamie Hedstrom, Treasurer  
Subject: Actual vs. Budget Comparison, January 2024

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The financials as of January 31, 2024 present a net budget surplus of approximately \$130K.

The financials as of December 31, 2023 present a net budget surplus of approximately \$600K, after accounting for budget encumbrances and funds allocated to 2024 purchases.

**Funds allocated to 2024**

Below is the current list of budget encumbrances for 2024.

**Budget Encumbrances- Purchases initiated that won't be complete until 2024**

Coats, Boots, Helmets	\$69,000.00
Radio Equipment	\$75,294.65
Hoses and Nozzles	\$22,210.00
Fire Equip and Capital Outlay- Cruisers Division	\$120,000.00
Fire Equip and Capital Outlay- Ladder Truck	\$400,000.00
<b>Total Budget Encumbrances</b>	<b>\$686,504.65</b>

**Budget Encumbrances- Ladder Truck to be delivered in 1Q 2024**

Ladder Truck Commitment	\$1,852,000.00
2023 Encumbrance- Fire Equip and Cap Outlay	(\$400,000.00)
2023 Treasury Direct Interest	(\$366,536.62)
2023 Misc Income- FEMA grant, SAM grant, auction proceeds	(\$570,300.00)
<b>Additional Funding Required</b>	<b>\$515,163.38</b>

**Year-End Budget Transfers**

Adjustments need to be made to certain GL accounts where 2023 expenditures exceeded the amount budgeted for that line item. The over-budgeted accounts and the recommendations for transfers are below for your review and approval.

<b>Transfer From:</b>	<b>To:</b>	<b>Amount</b>
3090.2 Certiorari	1110.4 Archiving	\$ 18,964.30
3090.2 Certiorari	1110.5 Outside Services	\$ 5,616.06
3090.2 Certiorari	1140.5 Insurance	\$ 111.12
3090.2 Certiorari	3060.2 Fuel & Electric	\$ 1,725.93
3090.2 Certiorari	3125.4 Computers, Software, Internet	\$ 6,084.91
3090.2 Certiorari	3145.4 Association Dues	\$ 745.00
3090.2 Certiorari	3150.4 Elections & Referendums	\$ 1,337.02
3090.2 Certiorari	3410.11 Fire Chief Salary	\$ 893.60
3090.2 Certiorari	3410.12 Assistant Fire Chief Salary	\$ 3,180.80
<b>Total From Certiorari</b>		\$ 38,658.74
3410.13 Fire Captains Salary	3410.14 Fire Lieutenants Salary	\$ 3,184.00
3413.12 Overtime-Training	3115.4 Emergency Equipment	\$ 18,775.68
3416.1 Terminal Leave	3414.1 EMT Training	\$ 5,651.22
6050.8 Physician/Medical Costs	9020.8 Social Security	\$ 6,123.80
3413.1 Overtime-Firefighters	9060.81 Hospital	\$ 80,000.00
3413.13 Overtime- Sick Incentive	9060.81 Hospital	\$ 45,000.00
9010.8 NYS Retirement	9060.81 Hospital	\$ 75,000.00
<b>Total Transfers</b>		<b>\$ 272,393.44</b>

**Construction Projects:**

<b>Location</b>	<b>Vendor</b>	<b>Description</b>	<b>Cost</b>	<b>Remainder</b>	<b>Funding</b>
Station 4	Vinco	Apparatus Floor	\$ 852,474.76	\$ 5,800.00	Split- remainder General Fund
Station 4	B&B	Heating & ADA Compliance Invoice presented tonight for \$95,326	\$ 794,272.00	\$ 127,793.00 after invoice presented tonight	Capital Reserve
Station 3	Highland Associates	Apparatus Floor- Architectural Only	\$ 34,500.00	\$ 34,500.00	General Fund

Current Balance in Capital Reserve: \$559,141.02

Remainder after Station 4 Permissive Referendum (\$760,000): \$363,181.05

**Other:**

**Treasury Direct Investments**

We currently have \$4M invested in 4-week Treasury bills through our Treasury Direct account. The current interest rates are approximately 5.3%.

**Year-End Audit**

We have begun the process of compiling information to provide to our auditors, BST & Company, for our year-end audit which we anticipate will take place mid-March.

**Worker's Compensation Insurance**

The District's two-year contract with PERMA for worker's compensation insurance will end on 6/30/24. Our broker, Arthur J. Gallagher & Co. has expressed interest in going out to market for WC insurance quotes this year. In order to do this, the Board should authorize the Chief or I to sign the Reservation of Rights letter provided by PERMA and previously circulated to the Board.

**Eastchester, NY Fire District**  
**Budget vs. Actuals: FY2023 Budget - FY23 P&L**  
 January - December 2023

	Actual	Appropriated	Actual + Appropriated	Total Budget- with Modifications	Original Budget	Modifications	over Budget	% of Budget
<b>Income</b>								
Use of Capital Reserve	571,153.00		571,153.00	571,153.00	571,153.00	0.00	0.00	100.00%
Appropriated Fund Balance			0.00			0.00	0.00	
Budget Encumbrances	234,483.71		234,483.71	234,483.71	234,483.71	0.00	0.00	100.00%
1001 Real Property Taxes	19,816,022.50		19,816,022.50	19,816,022.50	19,816,022.50	0.00	0.00	100.00%
2401 Interest Earnings	366,536.62	366,536.62	0.00			0.00	0.00	
2680 Insurance Recoveries			0.00			0.00	0.00	
2701 Refund of PY Expenditure	6,597.00		6,597.00			0.00	6,597.00	
2705 Miscellaneous Income	588,348.18	570,300.00	18,048.18			0.00	18,048.18	
2770 Workers Comp - Reimbursement	66,685.99		66,685.99	21,000.00	21,000.00	0.00	45,685.99	317.55%
<b>Total Income</b>	<b>\$ 21,649,827.00</b>	<b>\$ 936,836.62</b>	<b>\$ 20,712,990.38</b>	<b>\$ 20,642,659.21</b>	<b>\$ 20,642,659.21</b>		<b>\$ 1,007,167.79</b>	<b>104.88%</b>
<b>Gross Profit</b>	<b>\$ 21,649,827.00</b>	<b>\$ 936,836.62</b>	<b>\$ 20,712,990.38</b>	<b>\$ 20,642,659.21</b>	<b>\$ 20,642,659.21</b>		<b>\$ 1,007,167.79</b>	<b>104.88%</b>
<b>Expenses</b>								
1110.4 Archiving Services & Exp	38,483.30		38,483.30	19,519.00	19,519.00	0.00	18,964.30	197.16%
1110.5 Outside Services	17,616.06		17,616.06	12,000.00	12,000.00	0.00	5,616.06	146.80%
1120.5 Fire Prevention	7,611.05		7,611.05	9,000.00	9,000.00	0.00	(1,388.95)	84.57%
1140.5 Payroll Processing Expense	9,081.47		9,081.47	11,000.00	11,000.00	0.00	(1,918.53)	82.56%
1150.5 Insurance	135,205.59		135,205.59	135,094.47	120,000.00	15,094.47	111.12	100.08%
1170.5 Other Miscellaneous Expenses	3,885.70		3,885.70	12,000.00	12,000.00	0.00	(8,114.30)	32.38%
1180.5 Education & Travel	1,679.50		1,679.50	5,000.00	5,000.00	0.00	(3,320.50)	33.59%
1200.5 Recruitment	1.49		1.49	5,000.00	5,000.00	0.00	(4,998.51)	0.03%
3010.2 Coats, Boots, Helmets	74,735.89		74,735.89	144,697.80	144,697.80	0.00	(69,961.91)	51.65%
3020.2 Tank Refills, Testing & Rep	4,562.50		4,562.50	20,000.00	20,000.00	0.00	(15,437.50)	22.81%
3030.2 Hoses & Nozzles	28,393.92	22,210.00	50,603.92	50,725.18	50,725.18	0.00	(121.26)	55.98%
3040.2 Tires	12,084.38		12,084.38	16,000.00	16,000.00	0.00	(3,915.62)	75.53%
3050.2 Gasoline, Oil, Grease, Etc.	51,047.05		51,047.05	50,000.00	50,000.00	0.00	1,047.05	102.09%
3060.2 Fuel & Electric	81,725.93		81,725.93	80,000.00	80,000.00	0.00	1,725.93	102.16%
3070.2 Telephone	23,445.55		23,445.55	55,000.00	55,000.00	0.00	(31,554.45)	42.63%
3090.2 Certiorari	33,441.98		33,441.98	73,905.53	200,000.00	(126,094.47)	(40,463.55)	45.25%

**Eastchester, NY Fire District**  
**Budget vs. Actuals: FY2023 Budget - FY23 P&L**  
 January - December 2023

	Actual	Appropriated	Actual + Appropriated	Total Budget- with Modifications	Original Budget	Modifications	over Budget	% of Budget
3105.4 Uniforms	58,258.05		58,258.05	59,250.00	54,250.00	5,000.00	(991.95)	98.33%
3110.4 Shop Equipment & Tools	3,357.74		3,357.74	5,000.00	5,000.00	0.00	(1,642.26)	67.15%
3115.4 Emergency Equipment	168,775.68		168,775.68	150,000.00	150,000.00	0.00	18,775.68	112.52%
3120.4 EMS Supplies and Services	10,521.11		10,521.11	20,000.00	20,000.00	0.00	(9,478.89)	52.61%
3125.4 Computers, Software & Internet	87,384.91		87,384.91	81,300.00	66,200.00	15,100.00	6,084.91	107.48%
3130.4 Office Supplies	6,141.44		6,141.44	8,000.00	8,000.00	0.00	(1,858.56)	76.77%
3135.4 Postage	871.36		871.36	1,500.00	1,500.00	0.00	(628.64)	58.09%
3140.4 Subscriptions	905.00		905.00	1,155.00	1,200.00	(45.00)	(250.00)	78.35%
3145.4 Association Dues	2,290.00		2,290.00	1,545.00	1,500.00	45.00	745.00	148.22%
3150.4 Elections & Referendums	11,337.02		11,337.02	10,000.00	10,000.00	0.00	1,337.02	113.37%
3155.4 Sewer Tax	11,899.64		11,899.64	13,000.00	13,000.00	0.00	(1,100.36)	91.54%
3160.4 Fire Training	18,000.00		18,000.00	21,000.00	26,000.00	(5,000.00)	(3,000.00)	85.71%
3210.3 Vehicle Maintenance	103,981.57		103,981.57	104,000.00	120,000.00	(16,000.00)	(18.43)	99.98%
3220.3 Radio Equipment & Maintenance	70,245.01	26,294.65	96,539.66	146,325.63	146,325.63	0.00	(49,785.97)	48.01%
3230.3 Ladder & Pump Testing	4,897.35		4,897.35	4,897.35	4,000.00	897.35	0.00	100.00%
3240.3 Bldg/Prop Repairs & Maintenance	214,391.91		214,391.91	216,000.00	130,000.00	86,000.00	(1,608.09)	99.26%
3410.11 Fire Chief salary	208,893.60		208,893.60	208,000.00	208,000.00	0.00	893.60	100.43%
3410.12 Assistant Fire Chief Salary	173,180.80		173,180.80	170,000.00	170,000.00	0.00	3,180.80	101.87%
3410.13 Fire Captains salary	844,896.00		844,896.00	850,000.00	850,000.00	0.00	(5,104.00)	99.40%
3410.14 Fire Lieutenants salary	1,263,184.00		1,263,184.00	1,260,000.00	1,260,000.00	0.00	3,184.00	100.25%
3410.15 Uniformed Firefighters salary	5,911,565.96		5,911,565.96	6,020,000.00	6,020,000.00	0.00	(108,434.04)	98.20%
3410.16 Maintenance Workers salary	71,340.52		71,340.52	73,000.00	73,000.00	0.00	(1,659.48)	97.73%
3410.17 Mechanics salary	33,956.25		33,956.25	37,102.65	0.00	37,102.65	(3,146.40)	91.52%
3410.18 Treasurer/Secy/PT Asst salary	167,762.23		167,762.23	176,200.00	176,200.00	0.00	(8,437.77)	95.21%
3410.2 Fire Equipment and Capital Outlay	599,369.10	520,000.00	1,119,369.10	1,119,369.10	1,119,369.10	0.00	0.00	53.55%
3410.42 Accountants / Auditors fees	16,500.00		16,500.00	17,500.00	17,500.00	0.00	(1,000.00)	94.29%

**Eastchester, NY Fire District**  
**Budget vs. Actuals: FY2023 Budget - FY23 P&L**  
 January - December 2023

	Actual	Appropriated	Actual + Appropriated	Total Budget- with Modifications	Original Budget	Modifications	over Budget	% of Budget
3410.46 Consultants fees	4,500.00		4,500.00	4,500.00	0.00	4,500.00	0.00	100.00%
3410.465 Consultant Fees- Engineers	47,450.00		47,450.00	65,000.00	65,000.00	0.00	(17,550.00)	73.00%
3410.47 Professional Consultants fees	32,288.50		32,288.50	85,203.00	90,000.00	(4,797.00)	(52,914.50)	37.90%
3410.48 Labor Consultants	297.00		297.00	297.00	0.00	297.00	0.00	100.00%
<b>Total 3410.46 Consultants fees</b>	<b>\$ 84,535.50</b>	<b>\$ -</b>	<b>\$ 84,535.50</b>	<b>\$ 155,000.00</b>	<b>\$ 155,000.00</b>	<b>\$ -</b>	<b>\$ (70,464.50)</b>	<b>54.54%</b>
3410.49 Payroll Clearing account	(5,021.25)		(5,021.25)			0.00	(5,021.25)	
3410.81 Disabled Firemen salary -207A's	157,439.82		157,439.82	163,775.20	201,000.00	(37,224.80)	(6,335.38)	96.13%
3411.1 Holiday Pay	532,724.40		532,724.40	542,000.00	542,000.00	0.00	(9,275.60)	98.29%
3412.1 Retroactive Salary	124.80		124.80	124.80		124.80	0.00	
3413.1 Overtime - Firefighters	748,922.16		748,922.16	830,250.00	830,250.00	0.00	(81,327.84)	90.20%
3413.12 Overtime- Training	40,062.02		40,062.02	94,600.00	94,600.00	0.00	(54,537.98)	42.35%
3413.13 Overtime- Sick Incentive	51,859.44		51,859.44	100,000.00	100,000.00	0.00	(48,140.56)	51.86%
3413.2 Overtime - Fire Prevention	39,938.73		39,938.73	40,000.00	15,000.00	25,000.00	(61.27)	99.85%
3414.1 EMT Training	25,651.22		25,651.22	20,000.00	20,000.00	0.00	5,651.22	128.26%
3416.1 Terminal Leave	123,433.56		123,433.56	145,000.00	145,000.00	0.00	(21,566.44)	85.13%
9010.8 NYS Retirement	2,736,707.00		2,736,707.00	2,815,000.00	2,815,000.00	0.00	(78,293.00)	97.22%
9020.8 Social Security	766,123.80		766,123.80	760,000.00	760,000.00	0.00	6,123.80	100.81%
9030.8 Payroll Tax - MTA	34,594.26		34,594.26	37,822.50	37,822.50	0.00	(3,228.24)	91.46%
9040.8 Workers Compensation	235,154.00		235,154.00	255,000.00	255,000.00	0.00	(19,846.00)	92.22%
9045.8 Life Insurance - Local 916	43,849.13		43,849.13	46,000.00	46,000.00	0.00	(2,150.87)	95.32%
9050.8 Physician / Medical costs	20,912.50		20,912.50	30,000.00	30,000.00	0.00	(9,087.50)	69.71%
9060.81 Hospital	3,149,593.01		3,149,593.01	2,950,000.00	2,950,000.00	0.00	199,593.01	106.77%
9060.82 Dental	135,000.00		135,000.00	135,000.00	135,000.00	0.00	0.00	100.00%
9060.83 Optical Plan - Local 916	48,000.00		48,000.00	50,000.00	50,000.00	0.00	(2,000.00)	96.00%
<b>Total Expenses</b>	<b>\$ 19,556,511.71</b>	<b>\$ 568,504.65</b>	<b>\$ 20,125,016.36</b>	<b>\$ 20,642,659.21</b>	<b>\$ 20,642,659.21</b>	<b>\$ -</b>		<b>94.74%</b>
<b>Net Operating Income</b>	<b>\$ 2,093,315.29</b>	<b>\$ 1,505,341.27</b>	<b>\$ 587,974.02</b>	<b>\$ -</b>		<b>\$ 0.00</b>	<b>\$ 587,974.02</b>	
<b>Net Income</b>			<b>\$ 587,974.02</b>	<b>\$ -</b>				

**Eastchester, NY Fire District**  
**Budget vs. Actuals: FY2023 - FY23 P&L**  
**January 2024**

	Actual	Total		% of Budget
		Budget	over Budget	
<b>Income</b>				
<b>Use of Capital Reserve</b>				
Budget Encumbrances	95,326.00	95,326.00	0.00	100.00%
1001 Real Property Taxes		0.00	0.00	
2401 Interest Earnings	23,652.88		23,652.88	
2705 Miscellaneous Income	100.00		100.00	
2770 Workers Comp - Reimbursement	3,200.00	1,750.00	1,450.00	182.86%
<b>Total Income</b>	<b>\$ 122,278.88</b>	<b>\$ 97,076.00</b>	<b>\$ 25,202.88</b>	<b>125.96%</b>
<b>Gross Profit</b>	<b>\$ 122,278.88</b>	<b>\$ 97,076.00</b>	<b>\$ 25,202.88</b>	<b>125.96%</b>
<b>Expenses</b>				
1110.5 Outside Services	2,699.49	1,000.00	1,699.49	269.95%
1120.5 Fire Prevention	900.00	1,000.00	(100.00)	90.00%
1140.5 Payroll Processing Expense	859.23	916.67	(57.44)	93.73%
1150.5 Insurance	34,573.00	36,250.00	(1,677.00)	95.37%
1170.5 Other Miscellaneous Expenses	551.95	1,000.00	(448.05)	55.20%
1180.5 Education & Travel	580.00	416.67	163.33	139.20%
1200.5 Recruitment	0.00	0.00	0.00	
3010.2 Coats, Boots, Helmets	2,349.11	6,250.00	(3,900.89)	37.59%
3020.2 Tank Refills, Testing & Rep	0.00	1,666.67	(1,666.67)	0.00%
3030.2 Hoses & Nozzles	0.00	1,666.67	(1,666.67)	0.00%
3040.2 Tires		1,333.33	(1,333.33)	0.00%
3050.2 Gasoline, Oil, Grease, Etc.		4,166.67	(4,166.67)	0.00%
3060.2 Fuel & Electric	12,486.17	6,666.67	5,819.50	187.29%
3070.2 Telephone	1,169.56	4,583.33	(3,413.77)	25.52%
3090.2 Certiorari	3,994.36	16,666.67	(12,672.31)	23.97%
3105.4 Uniforms	19,455.00	20,000.00	(545.00)	97.28%
3110.4 Shop Equipment & Tools		416.67	(416.67)	0.00%
3115.4 Emergency Equipment	17,849.92	12,500.00	5,349.92	142.80%
3120.4 EMS Supplies and Services	2,406.91	1,666.67	740.24	144.41%
3125.4 Computers, Software & Internet	4,529.10	5,516.67	(987.57)	82.10%
3130.4 Office Supplies	1,462.58	666.67	795.91	219.39%
3135.4 Postage	87.36	125.00	(37.64)	69.89%
3140.4 Subscriptions		100.00	(100.00)	0.00%
3145.4 Association Dues	100.00	125.00	(25.00)	80.00%
3150.4 Elections & Referendums		0.00	0.00	
3155.4 Sewer Tax		0.00	0.00	
3160.4 Fire Training		0.00	0.00	
3210.3 Vehicle Maintenance	1,945.63	5,833.33	(3,887.70)	33.35%
3220.3 Radio Equipment & Maintenance		5,000.00	(5,000.00)	0.00%
3230.3 Ladder & Pump Testing		333.33	(333.33)	0.00%
3240.3 Bldg/Prop Repairs & Maintenance	5,709.55	10,833.33	(5,123.78)	52.70%
3410.11 Fire Chief salary	23,904.00	18,000.00	5,904.00	132.80%
3410.12 Assistant Fire Chief salary	21,146.40	14,583.33	6,563.07	145.00%

3410.13 Fire Captains salary	66,681.60	72,500.00	(5,818.40)	91.97%
3410.14 Fire Lieutenants salary	99,596.80	108,333.33	(8,736.53)	91.94%
3410.15 Uniformed Firefighters salary	456,795.20	483,333.33	(26,538.13)	94.51%
3410.16 Maintenance Workers salary	5,770.40	6,235.42	(465.02)	92.54%
3410.18 Treasurer/Secy/PT Asst salary	13,298.40	14,683.33	(1,384.93)	90.57%
3410.2 Fire Equipment and Capital Outlay	95,326.00	139,169.33	(43,843.33)	68.50%
3410.42 Accountants / Auditors fees			0.00	
3410.44 Year-End fees		0.00	0.00	
<b>Total 3410.42 Accountants / Auditors fees</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
3410.46 Consultants fees			0.00	
3410.465 Consultant Fees- Engineers		5,416.74	(5,416.74)	0.00%
3410.47 Professional Consultants fees		7,500.00	(7,500.00)	0.00%
<b>Total 3410.46 Consultants fees</b>	<b>\$ -</b>	<b>\$ 12,916.74</b>	<b>\$ (12,916.74)</b>	<b>0.00%</b>
3410.49 Payroll Clearing account	5,896.05		5,896.05	
3410.81 Disabled Firemen salary -207A's	12,487.36	16,750.00	(4,262.64)	74.55%
3411.1 Holiday Pay	670.56	0.00	670.56	
3413.1 Overtime - Firefighters	21,744.50	69,187.50	(47,443.00)	31.43%
3413.12 Overtime- Training	0.00	0.00	0.00	
3413.13 Overtime- Sick Incentive	0.00	8,333.33	(8,333.33)	0.00%
3413.2 Overtime - Fire Prevention	2,305.07	3,333.33	(1,028.26)	69.15%
3414.1 EMT Training	(1,800.00)	1,666.67	(3,466.67)	-108.00%
3416.1 Terminal Leave	43,513.03	50,000.00	(6,486.97)	87.03%
9010.8 NYS Retirement		0.00	0.00	
9020.8 Social Security	61,365.34	64,916.67	(3,551.33)	94.53%
9030.8 Payroll Tax - MTA	2,727.39	3,235.25	(507.86)	84.30%
9040.8 Workers Compensation		0.00	0.00	
9045.8 Life Insurance - Local 916		0.00	0.00	
9050.8 Physician / Medical costs	2,400.00	5,000.00	(2,600.00)	48.00%
9060.81 Hospital	281,829.36	292,316.67	(10,487.31)	96.41%
9060.82 Dental	140,000.00	140,000.00	0.00	100.00%
9060.83 Optical Plan - Local 916	45,000.00	45,000.00	0.00	100.00%
<b>Total Expenses</b>	<b>\$ 1,514,366.38</b>	<b>\$ 1,716,194.25</b>	<b>\$ (201,827.87)</b>	<b>88.24%</b>
<b>Net Operating Income</b>	<b>\$ (1,392,087.50)</b>	<b>\$ (1,619,118.25)</b>	<b>\$ 227,030.75</b>	<b>85.98%</b>
<b>Net Income</b>	<b>\$ (1,392,087.50)</b>	<b>\$ (1,619,118.25)</b>	<b>\$ 227,030.75</b>	<b>85.98%</b>

**Eastchester, NY Fire District**  
**Budget vs. Actuals: FY2024 Budget - FY24 P&L**  
 January - December 2024

	Actual	Appropriated for 2025	Actual + Appropriated	Budget- with Modifications	Total Original Budget	Budget Encumbrances from 2024 & Mods	over Budget	% of Budget
<b>Income</b>								
Use of Capital Reserve	95,326.00		95,326.00	95,326.00	0.00	95,326.00	0.00	100.00%
Appropriated Fund Balance			0.00			0.00	0.00	
Budget Encumbrances	87,454.20		87,454.20	686,504.65	0.00	686,504.65	(599,050.45)	12.74%
1001 Real Property Taxes	20,866,263.00		20,866,263.00	20,866,263.00	20,866,263.00	0.00	0.00	100.00%
2401 Interest Earnings	23,652.88		23,652.88			0.00	23,652.88	
2680 Insurance Recoveries			0.00			0.00	0.00	
2701 Refund of PY Expenditure			0.00			0.00	0.00	
2705 Miscellaneous Income			0.00			0.00	0.00	
2770 Workers Comp - Reimb	3,200.00		3,200.00	21,000.00	21,000.00	0.00	(17,800.00)	15.24%
<b>Total Income</b>	<b>\$ 21,075,896.08</b>	<b>\$ -</b>	<b>\$ 21,075,896.08</b>	<b>\$ 21,669,093.65</b>	<b>\$ 20,887,263.00</b>		<b>\$ (593,197.57)</b>	<b>97.26%</b>
<b>Gross Profit</b>	<b>\$ 21,075,896.08</b>	<b>\$ -</b>	<b>\$ 21,075,896.08</b>	<b>\$ 21,669,093.65</b>	<b>\$ 20,887,263.00</b>		<b>\$ (593,197.57)</b>	<b>97.26%</b>
<b>Expenses</b>								
1110.4 Archiving Services & Exp	0.00		0.00	0.00	0.00	0.00	0.00	
1110.5 Outside Services	2,699.49		2,699.49	12,000.00	12,000.00	0.00	(9,300.51)	22.50%
1120.5 Fire Prevention	900.00		900.00	9,000.00	9,000.00	0.00	(8,100.00)	10.00%
1140.5 Payroll Processing Exp	859.23		859.23	11,000.00	11,000.00	0.00	(10,140.77)	7.81%
1150.5 Insurance	34,573.00		34,573.00	145,000.00	145,000.00	0.00	(110,427.00)	23.84%
1170.5 Other Miscellaneous Expenses	551.95		551.95	12,000.00	12,000.00	0.00	(11,448.05)	4.60%
1180.5 Education & Travel	580.00		580.00	5,000.00	5,000.00	0.00	(4,420.00)	11.60%
1200.5 Recruitment	0.00		0.00	5,000.00	5,000.00	0.00	(5,000.00)	0.00%
3010.2 Coats, Boots, Helmets	2,349.11		2,349.11	144,000.00	75,000.00	69,000.00	(141,650.89)	1.63%
3020.2 Tank Refills, Testing & Rep	0.00		0.00	20,000.00	20,000.00	0.00	(20,000.00)	0.00%
3030.2 Hoses & Nozzles	0.00		0.00	42,210.00	20,000.00	22,210.00	(42,210.00)	0.00%
3040.2 Tires	0.00		0.00	16,000.00	16,000.00	0.00	(16,000.00)	0.00%
3050.2 Gasoline, Oil, Grease, Etc.	0.00		0.00	50,000.00	50,000.00	0.00	(50,000.00)	0.00%
3060.2 Fuel & Electric	12,486.17		12,486.17	80,000.00	80,000.00	0.00	(67,513.83)	15.61%
3070.2 Telephone	1,169.56		1,169.56	55,000.00	55,000.00	0.00	(53,830.44)	2.13%
3090.2 Certiorari	3,994.36		3,994.36	200,000.00	200,000.00	0.00	(196,005.64)	2.00%
3105.4 Uniforms	19,455.00		19,455.00	75,000.00	75,000.00	0.00	(55,545.00)	25.94%

**Eastchester, NY Fire District**  
**Budget vs. Actuals: FY2024 Budget - FY24 P&L**  
 January - December 2024

	Actual	Appropriated for 2025	Actual + Appropriated	Budget- with Modifications	Total Original Budget	Budget Encumbrances from 2024 & Mods	over Budget	% of Budget
3110.4 Shop Equipment & Tools	0.00		0.00	5,000.00	5,000.00	0.00	(5,000.00)	0.00%
3115.4 Emergency Equipment	17,849.92		17,849.92	150,000.00	150,000.00	0.00	(132,150.08)	11.90%
3120.4 EMS Supplies and Services	2,406.91		2,406.91	20,000.00	20,000.00	0.00	(17,593.09)	12.03%
3125.4 Computers, Software & Internet	4,529.10		4,529.10	66,200.00	66,200.00	0.00	(61,670.90)	6.84%
3130.4 Office Supplies	1,462.58		1,462.58	8,000.00	8,000.00	0.00	(6,537.42)	18.28%
3135.4 Postage	87.36		87.36	1,500.00	1,500.00	0.00	(1,412.64)	5.82%
3140.4 Subscriptions	0.00		0.00	1,200.00	1,200.00	0.00	(1,200.00)	0.00%
3145.4 Association Dues	100.00		100.00	1,500.00	1,500.00	0.00	(1,400.00)	6.67%
3150.4 Elections & Referendums	0.00		0.00	10,500.00	10,500.00	0.00	(10,500.00)	0.00%
3155.4 Sewer Tax	0.00		0.00	14,000.00	14,000.00	0.00	(14,000.00)	0.00%
3160.4 Fire Training	0.00		0.00	26,000.00	26,000.00	0.00	(26,000.00)	0.00%
3210.3 Vehicle Maintenance	1,945.63		1,945.63	70,000.00	70,000.00	0.00	(68,054.37)	2.78%
3220.3 Radio Equipment & Maintenance	0.00		0.00	135,294.65	60,000.00	75,294.65	(135,294.65)	0.00%
3230.3 Ladder & Pump Testing	0.00		0.00	4,000.00	4,000.00	0.00	(4,000.00)	0.00%
3240.3 Bldg/Prop Repairs & Maintenance	5,709.55		5,709.55	130,000.00	130,000.00	0.00	(124,290.45)	4.39%
3410.11 Fire Chief salary	31,872.00		31,872.00	216,000.00	216,000.00	0.00	(184,128.00)	14.76%
3410.12 Assistant Fire Chief Salary	28,195.20		28,195.20	175,000.00	175,000.00	0.00	(146,804.80)	16.11%
3410.13 Fire Captains salary	100,022.40		100,022.40	870,000.00	870,000.00	0.00	(769,977.60)	11.50%
3410.14 Fire Lieutenants salary	149,395.20		149,395.20	1,300,000.00	1,300,000.00	0.00	(1,150,604.80)	11.49%
3410.15 Uniformed Firefighters salary	680,666.40		680,666.40	5,800,000.00	5,800,000.00	0.00	(5,119,333.60)	11.74%
3410.16 Maintenance Workers salary	8,655.60		8,655.60	74,825.00	74,825.00	0.00	(66,169.40)	11.57%
3410.17 Mechanics salary	3,468.75		3,468.75	50,000.00	50,000.00	0.00	(46,531.25)	6.94%
3410.18 Treasurer/Secy/PT Asst salary	19,901.60		19,901.60	176,200.00	176,200.00	0.00	(156,298.40)	11.29%
3410.2 Fire Equipment and Capital Outlay	182,780.20	500,000.00	682,780.20	1,135,326.00	520,000.00	615,326.00	(452,545.80)	16.10%
3410.42 Accountants / Auditors fees	0.00		0.00	17,500.00	17,500.00	0.00	(17,500.00)	0.00%
3410.46 Consultants fees	0.00		0.00	0.00	0.00	0.00	0.00	

**Eastchester, NY Fire District**  
**Budget vs. Actuals: FY2024 Budget - FY24 P&L**  
 January - December 2024

	Actual	Appropriated for 2025	Actual + Appropriated	Budget- with Modifications	Total Original Budget	Budget Encumbrances from 2024 & Mods	over Budget	% of Budget
3410.465 Consultant Fees- Engineers	0.00		0.00	65,000.00	65,000.00	0.00	(65,000.00)	0.00%
3410.47 Professional Consultants fees	0.00		0.00	90,000.00	90,000.00	0.00	(90,000.00)	0.00%
3410.48 Labor Consultants	0.00		0.00		0.00	0.00	0.00	
<b>Total 3410.46 Consultants fees</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 155,000.00</b>	<b>\$ 155,000.00</b>	<b>\$ -</b>	<b>\$ (155,000.00)</b>	<b>0.00%</b>
3410.49 Payroll Clearing account	13,651.23		13,651.23			0.00	13,651.23	
3410.81 Disabled Firemen salary -207A's	18,730.64		18,730.64	201,000.00	201,000.00	0.00	(182,269.36)	9.32%
3411.1 Holiday Pay	670.56		670.56	560,000.00	560,000.00	0.00	(559,329.44)	0.12%
3412.1 Retroactive Salary	0.00		0.00	0.00		0.00	0.00	
3413.1 Overtime - Firefighters	37,915.76		37,915.76	830,250.00	830,250.00	0.00	(792,334.24)	4.57%
3413.12 Overtime- Training	0.00		0.00	96,965.00	96,965.00	0.00	(96,965.00)	0.00%
3413.13 Overtime- Sick Incentive	0.00		0.00	100,000.00	100,000.00	0.00	(100,000.00)	0.00%
3413.2 Overtime - Fire Prevention	3,986.68		3,986.68	40,000.00	40,000.00	0.00	(36,013.32)	9.97%
3414.1 EMT Training	(1,800.00)		(1,800.00)	20,000.00	20,000.00	0.00	(21,800.00)	-9.00%
3416.1 Terminal Leave	43,513.03		43,513.03	200,000.00	200,000.00	0.00	(156,486.97)	21.76%
9010.8 NYS Retirement	0.00		0.00	3,250,000.00	3,250,000.00	0.00	(3,250,000.00)	0.00%
9020.8 Social Security	87,936.51		87,936.51	779,000.00	779,000.00	0.00	(691,063.49)	11.29%
9030.8 Payroll Tax - MTA	3,908.37		3,908.37	38,823.00	38,823.00	0.00	(34,914.63)	10.07%
9040.8 Workers Compensation	0.00		0.00	255,000.00	255,000.00	0.00	(255,000.00)	0.00%
9045.8 Life Insurance - Local 916	21,970.13		21,970.13	46,000.00	46,000.00	0.00	(24,029.87)	47.76%
9050.8 Physician / Medical costs	4,800.00		4,800.00	60,000.00	60,000.00	0.00	(55,200.00)	8.00%
9060.81 Hospital	262,662.18		262,662.18	3,507,800.00	3,507,800.00	0.00	(3,245,137.82)	7.49%
9060.82 Dental	140,000.00		140,000.00	140,000.00	140,000.00	0.00	0.00	100.00%
9060.83 Optical Plan - Local 916	45,000.00		45,000.00	50,000.00	50,000.00	0.00	(5,000.00)	90.00%
<b>Total Expenses</b>	<b>\$ 2,001,611.36</b>	<b>\$ 500,000.00</b>	<b>\$ 2,501,611.36</b>	<b>\$ 21,669,093.65</b>	<b>\$ 20,887,263.00</b>	<b>\$ 781,830.65</b>		<b>9.24%</b>
<b>Net Operating Income</b>	<b>\$ 19,074,284.72</b>	<b>\$ 500,000.00</b>	<b>\$ 18,574,284.72</b>	<b>\$ -</b>		<b>\$ 1,563,661.30</b>	<b>\$ 18,574,284.72</b>	
<b>Net Income</b>			<b>\$ 18,574,284.72</b>	<b>\$ -</b>				