

June 12, 2025

To: Board of Fire Commissioners, Eastchester Fire District  
From: Jamie Hedstrom, Treasurer  
Subject: Actual vs. Budget Comparison, May 2025

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The financials as of June 30, 2025 currently present a net budget surplus of approximately \$1.1M.

**Funds allocated to 2025**

Below is the current list of budget encumbrances for 2025.

**Budget Encumbrances- Purchases initiated that won't be complete until 2025**

Emergency Equipment	\$26,204.90
Coats, Boots, Helmets	\$22,836.00
<b>Total</b>	<b>\$49,040.90</b>

**Budget Encumbrances- Engine to be delivered in Q3 2026**

Ladder Truck Commitment	\$1,064,000.00
2024 Encumbrance- Fire Equip and Cap Outlay	(\$500,000.00)
2025 Encumbrance- Fire Equip and Cap Outlay	(\$500,000.00)
<b>Additional Funding Required</b>	<b>\$64,000.00</b>

**Other:**

**Treasury Direct Investments**

We have resumed our Treasury Direct Investments, in \$3M increments. Interest rates remain around 4.2%.

**Preliminary Budget Planning**

At this time feedback is requested from the Commissioners and the Chiefs on any major items anticipated or planning to be proposed for the 2026 budget.

As with 2025, no carryover will be available for purposes of the 2% tax cap. A 2% budget increase would be approximately \$470K depending on the tax base growth factor and allowable levy growth factors, which are not yet available.

**Eastchester, NY Fire District**  
**Budget vs. Actuals: FY2025 - FY25 P&L**  
 January - June 2025

	Total			
	Actual	Budget	over Budget	% of Budget
<b>Income</b>				
<b>Use of Capital Reserve</b>				
<b>Appropriated Fund Balance</b>				
<b>Budget Encumbrances</b>	26,204.90	26,204.90	0.00	100.00%
<b>1001 Real Property Taxes</b>	23,872,423.00		23,872,423.00	
<b>2401 Interest Earnings</b>	97,445.90		97,445.90	
<b>2701 Refund of PY Expenditure</b>	14,328.76		14,328.76	
<b>2705 Miscellaneous Income</b>	5,450.00		5,450.00	
<b>2770 Workers Comp - Reimbursement</b>	15,885.84	12,000.00	3,885.84	132.38%
<b>Total Income</b>	<b>\$ 24,017,409.64</b>	<b>\$ 38,204.90</b>	<b>\$ 23,979,204.74</b>	<b>62864.74%</b>
<b>Gross Profit</b>	<b>\$ 24,017,409.64</b>	<b>\$ 38,204.90</b>	<b>\$ 23,979,204.74</b>	<b>62864.74%</b>
<b>Expenses</b>				
<b>1110.5 Outside Services</b>	4,825.00	6,000.00	(1,175.00)	80.42%
<b>1120.5 Fire Prevention</b>	1,000.00	0.00	1,000.00	
<b>1140.5 Payroll Processing Expense</b>	9,074.80	5,500.02	3,574.78	165.00%
<b>1150.5 Insurance</b>	143,905.43	168,750.00	(24,844.57)	85.28%
<b>1170.5 Other Miscellaneous Expenses</b>	293.95	6,000.00	(5,706.05)	4.90%
<b>1180.5 Education &amp; Travel</b>	2,331.46	2,500.02	(168.56)	93.26%
<b>1200.5 Recruitment</b>		1,673.40	(1,673.40)	0.00%
<b>3010.2 Coats, Boots, Helmets</b>	99,546.89	37,500.00	62,046.89	265.46%
<b>3020.2 Tank Refills, Testing &amp; Rep</b>	2,105.61	10,000.02	(7,894.41)	21.06%
<b>3030.2 Hoses &amp; Nozzles</b>		10,000.02	(10,000.02)	0.00%
<b>3040.2 Tires</b>	4,645.82	7,999.98	(3,354.16)	58.07%
<b>3050.2 Gasoline, Oil, Grease, Etc.</b>	17,376.27	25,000.02	(7,623.75)	69.51%
<b>3060.2 Fuel &amp; Electric</b>	58,185.72	49,999.98	8,185.74	116.37%
<b>3070.2 Telephone</b>	6,463.53	27,499.98	(21,036.45)	23.50%
<b>3090.2 Certiorari</b>	12,812.11	100,000.02	(87,187.91)	12.81%
<b>3105.4 Uniforms</b>	47,671.74	49,000.00	(1,328.26)	97.29%
<b>3110.4 Shop Equipment &amp; Tools</b>	1,009.84	2,500.02	(1,490.18)	40.39%
<b>3115.4 Emergency Equipment</b>	119,740.03	101,204.90	18,535.13	118.31%
<b>3120.4 EMS Supplies and Services</b>	7,522.34	10,000.02	(2,477.68)	75.22%
<b>3125.4 Computers, Software &amp; Internet</b>	40,998.09	33,100.02	7,898.07	123.86%
<b>3130.4 Office Supplies</b>	3,043.14	4,000.02	(956.88)	76.08%
<b>3135.4 Postage</b>	677.92	750.00	(72.08)	90.39%
<b>3140.4 Subscriptions</b>	140.00	600.00	(460.00)	23.33%
<b>3145.4 Association Dues</b>	1,581.25	1,250.00	331.25	126.50%
<b>3150.4 Elections &amp; Referendums</b>	335.00	0.00	335.00	
<b>3155.4 Sewer Tax</b>	15,153.18	15,153.18	0.00	100.00%
<b>3160.4 Fire Training</b>	27,279.20	18,000.00	9,279.20	151.55%
<b>3210.3 Vehicle Maintenance</b>	65,183.05	49,999.98	15,183.07	130.37%

3220.3 Radio Equipment & Maintenance	37,501.68	30,000.00	7,501.68	125.01%
3230.3 Ladder & Pump Testing		1,999.98	(1,999.98)	0.00%
3240.3 Bldg/Prop Repairs & Maintenance	82,949.29	100,000.02	(17,050.73)	82.95%
3410.11 Fire Chief salary	113,030.40	115,000.02	(1,969.62)	98.29%
3410.12 Assistant Fire Chief salary	101,584.00	98,500.02	3,083.98	103.13%
3410.13 Fire Captains salary	432,536.00	450,000.00	(17,464.00)	96.12%
3410.14 Fire Lieutenants salary	643,125.60	664,999.98	(21,874.38)	96.71%
3410.15 Uniformed Firefighters salary	3,056,261.46	3,300,000.00	(243,738.54)	92.61%
3410.16 Maintenance Workers salary	38,549.20	38,500.02	49.18	100.13%
3410.17 Mechanics salary	22,320.00	25,000.02	(2,680.02)	89.28%
3410.18 Treasurer/Secy/PT Asst salary	88,375.50	88,099.98	275.52	100.31%
3410.2 Fire Equipment and Capital Outlay	60,314.52	65,000.00	(4,685.48)	92.79%
3410.42 Accountants / Auditors fees	18,502.37	17,500.00	1,002.37	105.73%
3410.44 Year-End fees		0.00	0.00	
<b>Total 3410.42 Accountants / Auditors fees</b>	<b>\$ 18,502.37</b>	<b>\$ 17,500.00</b>	<b>\$ 1,002.37</b>	<b>105.73%</b>
3410.46 Consultants fees	4,500.00	4,500.00	0.00	100.00%
3410.465 Consultant Fees- Engineers		0.00	0.00	
3410.47 Professional Consultants fees	11,315.74	45,000.00	(33,684.26)	25.15%
<b>Total 3410.46 Consultants fees</b>	<b>\$ 15,815.74</b>	<b>\$ 49,500.00</b>	<b>\$ (33,684.26)</b>	<b>31.95%</b>
3410.49 Payroll Clearing account	(2,210.29)	0.00	(2,210.29)	
3410.81 Disabled Firemen salary -207A's	80,839.98	100,500.00	(19,660.02)	80.44%
3411.1 Holiday Pay	251,353.08	299,930.56	(48,577.48)	83.80%
3412.1 Retroactive Pay	69.44	69.44	0.00	
3413.1 Overtime - Firefighters	395,570.94	625,000.02	(229,429.08)	63.29%
3413.12 Overtime- Training	101,606.06	110,000.00	(8,393.94)	92.37%
3413.13 Overtime- Sick Incentive	5,764.63	37,500.00	(31,735.37)	15.37%
3413.14 Overtime- Chiefs	10,554.44	12,499.98	(1,945.54)	84.44%
3413.2 Overtime - Fire Prevention	22,200.93	19,999.98	2,200.95	111.00%
3414.1 EMT Training	17,400.00	10,000.00	7,400.00	174.00%
3416.1 Terminal Leave	83,002.70	85,000.00	(1,997.30)	97.65%
9010.8 NYS Retirement		0.00	0.00	
9020.8 Social Security	413,835.60	430,000.02	(16,164.42)	96.24%
9030.8 Payroll Tax - MTA	18,393.32	19,411.50	(1,018.18)	94.75%
9040.8 Workers Compensation	213,356.00	255,000.00	(41,644.00)	83.67%
9045.8 Life Insurance - Local 916	52,065.18	46,000.00	6,065.18	113.19%
9050.8 Physician / Medical costs	24,210.50	30,000.00	(5,789.50)	80.70%
9060.81 Hospital	1,910,575.34	2,278,333.35	(367,758.01)	83.86%
9060.82 Dental	140,000.00	140,000.00	0.00	100.00%
9060.83 Optical Plan - Local 916	45,600.00	53,000.00	(7,400.00)	86.04%
<b>Total Expenses</b>	<b>\$ 9,187,954.98</b>	<b>\$ 10,327,757.07</b>	<b>\$ (1,139,802.09)</b>	<b>88.96%</b>
<b>Net Operating Income</b>	<b>\$ 14,829,454.66</b>	<b>\$ (10,289,552.17)</b>	<b>\$ 25,119,006.83</b>	<b>-144.12%</b>
<b>Net Income</b>	<b>\$ 14,829,454.66</b>	<b>\$ (10,289,552.17)</b>	<b>\$ 25,119,006.83</b>	<b>-144.12%</b>

**Eastchester, NY Fire District**  
**Budget vs. Actuals: FY2025 Budget - FY25 P&L**  
 January - December 2025

	Actual	Appropriated for 2026	Actual + Appropriated	Budget- with Modifications	Total Original Budget	Budget Encumbrances from 2025 & Mods	over Budget	% of Budget
<b>Income</b>								
Use of Capital Reserve	0.00		0.00	0.00	0.00	0.00	0.00	
Appropriated Fund Balance	0.00		0.00	0.00	0.00	0.00	0.00	
Budget Encumbrances	49,040.90		49,040.90	49,040.90	0.00	49,040.90	0.00	100.00%
1001 Real Property Taxes	23,872,423.00		23,872,423.00	23,872,423.00	23,872,423.00	23,872,423.00	0.00	100.00%
2401 Interest Earnings	125,445.89		125,445.89			0.00	125,445.89	
2701 Refund of PY Expenditure	14,328.76		14,328.76			0.00	14,328.76	
2705 Miscellaneous Income	5,450.00		5,450.00			0.00	5,450.00	
2770 Workers Comp - Reimb	15,885.84		15,885.84	21,000.00	21,000.00	21,000.00	(5,114.16)	75.65%
<b>Total Income</b>	<b>\$ 24,082,574.39</b>	<b>\$ -</b>	<b>\$ 24,082,574.39</b>	<b>\$ 23,942,463.90</b>	<b>\$ 23,893,423.00</b>	<b>\$ 23,942,463.90</b>	<b>\$ 140,110.49</b>	<b>100.59%</b>
<b>Gross Profit</b>	<b>\$ 24,082,574.39</b>	<b>\$ -</b>	<b>\$ 24,082,574.39</b>	<b>\$ 23,942,463.90</b>	<b>\$ 23,893,423.00</b>		<b>\$ 140,110.49</b>	<b>100.59%</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	4,825.00		4,825.00	12,000.00	12,000.00	0.00	(7,175.00)	40.21%
1120.5 Fire Prevention	1,000.00		1,000.00	9,000.00	9,000.00	0.00	(8,000.00)	11.11%
1140.5 Payroll Processing Exp	10,067.89		10,067.89	11,000.00	11,000.00	0.00	(932.11)	91.53%
1150.5 Insurance	143,905.43		143,905.43	225,000.00	225,000.00	0.00	(81,094.57)	63.96%
1170.5 Other Miscellaneous Expenses	293.95		293.95	12,000.00	12,000.00	0.00	(11,706.05)	2.45%
1180.5 Education & Travel	2,331.46		2,331.46	5,000.00	5,000.00	0.00	(2,668.54)	46.63%
1200.5 Recruitment			0.00	3,346.82	5,000.00	(1,653.18)	(3,346.82)	0.00%
3010.2 Coats, Boots, Helmets	99,546.89		99,546.89	97,836.00	75,000.00	22,836.00	1,710.89	101.75%
3020.2 Tank Refills, Testing & Rep	2,105.61		2,105.61	20,000.00	20,000.00	0.00	(17,894.39)	10.53%
3030.2 Hoses & Nozzles			0.00	20,000.00	20,000.00	0.00	(20,000.00)	0.00%
3040.2 Tires	4,645.82		4,645.82	16,000.00	16,000.00	0.00	(11,354.18)	29.04%
3050.2 Gasoline, Oil, Grease, Etc.	20,932.81		20,932.81	50,000.00	50,000.00	0.00	(29,067.19)	41.87%
3060.2 Fuel & Electric	58,185.72		58,185.72	100,000.00	100,000.00	0.00	(41,814.28)	58.19%
3070.2 Telephone	6,463.53		6,463.53	55,000.00	55,000.00	0.00	(48,536.47)	11.75%
3090.2 Certiorari	14,297.39		14,297.39	200,000.00	200,000.00	0.00	(185,702.61)	7.15%
3105.4 Uniforms	47,671.74		47,671.74	76,000.00	76,000.00	0.00	(28,328.26)	62.73%
3110.4 Shop Equipment & Tools	1,009.84		1,009.84	5,000.00	5,000.00	0.00	(3,990.16)	20.20%

**Eastchester, NY Fire District**  
**Budget vs. Actuals: FY2025 Budget - FY25 P&L**  
 January - December 2025

	Actual	Appropriated for 2026	Actual + Appropriated	Budget- with Modifications	Total Original Budget	Budget Encumbrances from 2025 & Mods	over Budget	% of Budget
3115.4 Emergency Equipment	122,471.37		122,471.37	176,204.90	150,000.00	26,204.90	(53,733.53)	69.51%
3120.4 EMS Supplies and Services	7,522.34		7,522.34	20,000.00	20,000.00	0.00	(12,477.66)	37.61%
3125.4 Computers, Software & Internet	41,113.09		41,113.09	66,200.00	66,200.00	0.00	(25,086.91)	62.10%
3130.4 Office Supplies	3,043.14		3,043.14	8,000.00	8,000.00	0.00	(4,956.86)	38.04%
3135.4 Postage	677.92		677.92	1,500.00	1,500.00	0.00	(822.08)	45.19%
3140.4 Subscriptions	140.00		140.00	1,200.00	1,200.00	0.00	(1,060.00)	11.67%
3145.4 Association Dues	1,581.25		1,581.25	2,000.00	1,500.00	500.00	(418.75)	79.06%
3150.4 Elections & Referendums	335.00		335.00	10,500.00	10,500.00	0.00	(10,165.00)	3.19%
3155.4 Sewer Tax	15,153.18		15,153.18	15,153.18	14,000.00	1,153.18	0.00	100.00%
3160.4 Fire Training	27,279.20		27,279.20	44,000.00	44,000.00	0.00	(16,720.80)	62.00%
3210.3 Vehicle Maintenance	65,183.05		65,183.05	100,000.00	100,000.00	0.00	(34,816.95)	65.18%
3220.3 Radio Equipment & Maintenance	37,501.68		37,501.68	60,000.00	60,000.00	0.00	(22,498.32)	62.50%
3230.3 Ladder & Pump Testing			0.00	4,000.00	4,000.00	0.00	(4,000.00)	0.00%
3240.3 Bldg/Prop Repairs & Maintenance	85,112.87		85,112.87	200,000.00	200,000.00	0.00	(114,887.13)	42.56%
3410.11 Fire Chief salary	121,104.00		121,104.00	230,000.00	230,000.00	0.00	(108,896.00)	52.65%
3410.12 Assistant Fire Chief Salary	108,840.00		108,840.00	197,000.00	197,000.00	0.00	(88,160.00)	55.25%
3410.13 Fire Captains salary	465,808.00		465,808.00	900,000.00	900,000.00	0.00	(434,192.00)	51.76%
3410.14 Fire Lieutenants salary	692,596.80		692,596.80	1,330,000.00	1,330,000.00	0.00	(637,403.20)	52.07%
3410.15 Uniformed Firefighters salary	3,289,711.86		3,289,711.86	6,600,000.00	6,600,000.00	0.00	(3,310,288.14)	49.84%
3410.16 Maintenance Workers salary	41,521.20		41,521.20	77,000.00	77,000.00	0.00	(35,478.80)	53.92%
3410.17 Mechanics salary	24,026.25		24,026.25	50,000.00	50,000.00	0.00	(25,973.75)	48.05%
3410.18 Treasurer/Secy/PT Asst salary	95,185.90		95,185.90	176,200.00	176,200.00	0.00	(81,014.10)	54.02%
3410.2 Fire Equipment and Capital Outlay	60,314.52	500,000.00	560,314.52	630,000.00	630,000.00	0.00	(69,685.48)	9.57%
3410.42 Accountants / Auditors fees	18,502.37		18,502.37	17,500.00	17,500.00	0.00	1,002.37	105.73%
3410.46 Consultants fees	4,500.00		4,500.00	4,500.00	0.00	4,500.00	0.00	100.00%

**Eastchester, NY Fire District**  
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	Actual	Appropriated for 2026	Actual + Appropriated	Budget- with Modifications	Total Original Budget	Budget Encumbrances from 2025 & Mods	over Budget	% of Budget
3410.465 Consultant Fees- Engineers			0.00	95,500.00	100,000.00	(4,500.00)	(95,500.00)	0.00%
3410.47 Professional Consultants fees	11,315.74		11,315.74	90,000.00	90,000.00	0.00	(78,684.26)	12.57%
3410.48 Labor Consultants			0.00	0.00	0.00	0.00	0.00	
<b>Total 3410.46 Consultants fees</b>	<b>\$ 15,815.74</b>	<b>\$ -</b>	<b>\$ 15,815.74</b>	<b>\$ 190,000.00</b>	<b>\$ 190,000.00</b>	<b>\$ -</b>	<b>(174,184.26)</b>	<b>8.32%</b>
3410.49 Payroll Clearing account	(11,810.86)		(11,810.86)			0.00	(11,810.86)	
3410.81 Disabled Firemen salary -207A's	87,058.44		87,058.44	201,000.00	201,000.00	0.00	(113,941.56)	43.31%
3411.1 Holiday Pay	251,353.08		251,353.08	604,930.56	605,000.00	(69.44)	(353,577.48)	41.55%
3412.1 Retroactive Salary	69.44		69.44	69.44		69.44	0.00	
3413.1 Overtime - Firefighters	432,901.48		432,901.48	1,250,000.00	1,250,000.00	0.00	(817,098.52)	34.63%
3413.12 Overtime- Training	101,606.06		101,606.06	150,000.00	150,000.00	0.00	(48,393.94)	67.74%
3413.13 Overtime- Sick Incentive	9,431.59		9,431.59	75,000.00	100,000.00	(25,000.00)	(65,568.41)	12.58%
3413.14 Overtime- Chiefs	11,348.71		11,348.71	25,000.00	0.00	25,000.00	(13,651.29)	45.39%
3413.2 Overtime - Fire Prevention	23,985.05		23,985.05	40,000.00	40,000.00	0.00	(16,014.95)	59.96%
3414.1 EMT Training	17,400.00		17,400.00	20,000.00	20,000.00	0.00	(2,600.00)	87.00%
3416.1 Terminal Leave	83,002.70		83,002.70	400,000.00	400,000.00	0.00	(316,997.30)	20.75%
9010.8 NYS Retirement			0.00	3,600,000.00	3,600,000.00	0.00	(3,600,000.00)	0.00%
9020.8 Social Security	443,084.33		443,084.33	860,000.00	860,000.00	0.00	(416,915.67)	51.52%
9030.8 Payroll Tax - MTA	19,693.30		19,693.30	38,823.00	38,823.00	0.00	(19,129.70)	50.73%
9040.8 Workers Compensation	213,356.00		213,356.00	255,000.00	255,000.00	0.00	(41,644.00)	83.67%
9045.8 Life Insurance - Local 916	52,065.18		52,065.18	46,000.00	46,000.00	0.00	6,065.18	113.19%
9050.8 Physician / Medical costs	24,210.50		24,210.50	60,000.00	60,000.00	0.00	(35,789.50)	40.35%
9060.81 Hospital	1,888,820.41		1,888,820.41	4,100,000.00	4,100,000.00	0.00	(2,211,179.59)	46.07%
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	45,600.00		45,600.00	53,000.00	53,000.00	0.00	(7,400.00)	86.04%
<b>Total Expenses</b>	<b>\$ 9,590,999.22</b>	<b>\$ 500,000.00</b>	<b>\$ 10,079,650.51</b>	<b>\$ 23,917,463.90</b>	<b>\$ 23,893,423.00</b>	<b>\$ 24,040.90</b>		<b>40.10%</b>
<b>Net Operating Income</b>	<b>\$ 14,491,575.17</b>	<b>\$ 500,000.00</b>	<b>\$ 14,002,923.88</b>	<b>\$ 25,000.00</b>			<b>\$ 13,977,923.88</b>	<b>57966.30%</b>
<b>Net Income</b>			<b>\$ 14,002,923.88</b>	<b>\$ 25,000.00</b>				<b>0.00%</b>