

September 18, 2025

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

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The financials as of August 31, 2025 currently present a net budget surplus of approximately \$1.7M.

**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%.

**2026 Budget Updates and Factors**

As with 2025, no carryover will be available for purposes of the 2% tax cap. Based on currently available data, we could increase the budget approximately 2.7%, or approximately \$650,000, without exceeding the tax cap.

***Budget Factors***

- The Board and the Union have recently ratified a MOA that will be the basis of the Collective Bargaining Agreement for the period January 1, 2025 through December 31, 2027. Items pertinent to the budget include, but are not limited to:

- 4% per year salary increases
  - Increases to the differentials between top FF pay, Lieutenant Pay and Captain Pay
  - Increases to EMT pay
  - Additional paid holidays
- GL accounts that will require increases in the 2026 budget based on 2025 spending and trends include:
    - 3210.3 Vehicle Maintenance
    - 3115.4 Emergency Equipment
    - 1140.5 Payroll Processing Expense
    - 3060.2 Fuel & Electric
    - 9045.8 Life Insurance- Local 916
    - 3010.2 Coats, Boots, Helmets
  - The budget includes replacing the following vehicles per Assistant Chief Yozzo's Apparatus Plan:
    - 2104: Replace with **Chevy Tahoe** or **Ford Explorer**
    - 2105: Replace with **Chevy Tahoe** or **Ford Explorer**
    - 2106: Replace with **Ford Transit Vehicle**

The anticipated cost for these replacements is approximately \$250K. No other apparatus replacements or additions are contemplated.

- The budget does not include any funds for future capital improvements. The Board is contemplating bonding a 2026 renovation to Station 3.
- NYSLRS rates are increasing in 2026 by approximately 10% for each Tier. Based on these increased rates, our NYSLRS contribution due in 2026 is expected to be approximately \$350K higher than our 2025 contribution.
- NYSHIP premium rates for 2026 will not be released until after the October Budget Hearing. It is unknown at this time what the percentage increase will be. Last year the rates remained largely unchanged from 2024, which was an anomaly, however we budgeted a 12% increase. For purposes of the 2026 budget, we are assuming the 12% increase from last year will cover any increases for 2026.

### ***Budget Timeline***

The proposed budget must be adopted by September 30<sup>th</sup>. The budget can be increased or decreased prior to its final adoption on or before November 4<sup>th</sup>.

**Eastchester, NY Fire District**  
**Budget vs. Actuals: FY2025 - FY25 P&L**  
 January - August 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>	49,040.90	49,040.90	0.00	100.00%
<b>1001 Real Property Taxes</b>	23,872,423.00	23,872,423.00	0.00	100.00%
<b>2401 Interest Earnings</b>	244,993.23		244,993.23	
<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>	18,188.72	14,000.00	4,188.72	129.92%
<b>Total Income</b>	<b>\$ 24,190,095.85</b>	<b>\$ 23,935,463.90</b>	<b>\$ 254,631.95</b>	<b>101.06%</b>
<b>Gross Profit</b>	<b>\$ 24,190,095.85</b>	<b>\$ 23,935,463.90</b>	<b>\$ 254,631.95</b>	<b>101.06%</b>
<b>Expenses</b>				
<b>1110.5 Outside Services</b>	5,225.00	8,000.00	(2,775.00)	65.31%
<b>1120.5 Fire Prevention</b>	1,450.00	0.00	1,450.00	
<b>1140.5 Payroll Processing Expense</b>	11,010.98	7,333.36	3,677.62	150.15%
<b>1150.5 Insurance</b>	141,003.87	168,750.00	(27,746.13)	83.56%
<b>1170.5 Other Miscellaneous Expenses</b>	293.95	8,000.00	(7,706.05)	3.67%
<b>1180.5 Education &amp; Travel</b>	2,543.66	3,333.36	(789.70)	76.31%
<b>1200.5 Recruitment</b>		2,231.20	(2,231.20)	0.00%
<b>3010.2 Coats, Boots, Helmets</b>	103,253.53	72,836.00	30,417.53	141.76%
<b>3020.2 Tank Refills, Testing &amp; Rep</b>	11,852.57	13,333.36	(1,480.79)	88.89%
<b>3030.2 Hoses &amp; Nozzles</b>		13,333.36	(13,333.36)	0.00%
<b>3040.2 Tires</b>	4,645.82	10,666.64	(6,020.82)	43.55%
<b>3050.2 Gasoline, Oil, Grease, Etc.</b>	24,768.99	33,333.36	(8,564.37)	74.31%
<b>3060.2 Fuel &amp; Electric</b>	70,821.37	66,666.64	4,154.73	106.23%
<b>3070.2 Telephone</b>	10,225.60	36,666.64	(26,441.04)	27.89%
<b>3090.2 Certiorari</b>	15,260.33	133,333.36	(118,073.03)	11.45%
<b>3105.4 Uniforms</b>	60,017.40	53,800.00	6,217.40	111.56%
<b>3110.4 Shop Equipment &amp; Tools</b>	1,009.84	3,333.36	(2,323.52)	30.29%
<b>3115.4 Emergency Equipment</b>	127,212.58	126,204.90	1,007.68	100.80%
<b>3120.4 EMS Supplies and Services</b>	11,106.96	13,333.36	(2,226.40)	83.30%
<b>3125.4 Computers, Software &amp; Internet</b>	49,800.47	44,133.36	5,667.11	112.84%
<b>3130.4 Office Supplies</b>	3,993.44	5,333.36	(1,339.92)	74.88%
<b>3135.4 Postage</b>	681.91	1,000.00	(318.09)	68.19%
<b>3140.4 Subscriptions</b>	140.00	800.00	(660.00)	17.50%
<b>3145.4 Association Dues</b>	1,581.25	1,500.00	81.25	105.42%
<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	28,000.00	(720.80)	97.43%

3210.3 Vehicle Maintenance	91,296.55	66,666.64	24,629.91	136.94%
3220.3 Radio Equipment & Maintenance	37,501.68	40,000.00	(2,498.32)	93.75%
3230.3 Ladder & Pump Testing		2,666.64	(2,666.64)	0.00%
3240.3 Bldg/Prop Repairs & Maintenance	102,002.43	133,333.36	(31,330.93)	76.50%
3410.11 Fire Chief salary	145,324.80	153,333.36	(8,008.56)	94.78%
3410.12 Assistant Fire Chief salary	130,608.00	131,333.36	(725.36)	99.45%
3410.13 Fire Captains salary	565,624.00	600,000.00	(34,376.00)	94.27%
3410.14 Fire Lieutenants salary	841,062.74	886,666.64	(45,603.90)	94.86%
3410.15 Uniformed Firefighters salary	3,977,992.98	4,400,000.00	(422,007.02)	90.41%
3410.16 Maintenance Workers salary	50,437.20	51,333.36	(896.16)	98.25%
3410.17 Mechanics salary	28,410.00	33,333.36	(4,923.36)	85.23%
3410.18 Treasurer/Secy/PT Asst salary	111,402.54	117,466.64	(6,064.10)	94.84%
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	13,489.24	60,000.00	(46,510.76)	22.48%
<b>Total 3410.46 Consultants fees</b>	<b>\$ 17,989.24</b>	<b>\$ 64,500.00</b>	<b>\$ (46,510.76)</b>	<b>27.89%</b>
3410.49 Payroll Clearing account	2,757.07	0.00	2,757.07	
3410.81 Disabled Firemen salary -207A's	105,713.82	134,000.00	(28,286.18)	78.89%
3411.1 Holiday Pay	252,023.64	299,930.56	(47,906.92)	84.03%
3412.1 Retroactive Pay	69.44	69.44	0.00	
3413.1 Overtime - Firefighters	551,387.30	833,333.36	(281,946.06)	66.17%
3413.12 Overtime- Training	101,606.06	110,000.00	(8,393.94)	92.37%
3413.13 Overtime- Sick Incentive	24,607.63	50,000.00	(25,392.37)	49.22%
3413.14 Overtime- Chiefs	13,084.15	16,666.64	(3,582.49)	78.51%
3413.2 Overtime - Fire Prevention	29,761.45	26,666.64	3,094.81	111.61%
3414.1 EMT Training	17,400.00	15,000.00	2,400.00	116.00%
3416.1 Terminal Leave	127,856.85	130,000.00	(2,143.15)	98.35%
9010.8 NYS Retirement		0.00	0.00	
9020.8 Social Security	533,814.42	573,333.36	(39,518.94)	93.11%
9030.8 Payroll Tax - MTA	23,725.91	25,882.00	(2,156.09)	91.67%
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	31,599.00	40,000.00	(8,401.00)	79.00%
9060.81 Hospital	2,472,477.81	2,961,666.69	(489,188.88)	83.48%
9060.82 Dental	140,000.00	140,000.00	0.00	100.00%
9060.83 Optical Plan - Local 916	48,600.00	53,000.00	(4,400.00)	91.70%
<b>Total Expenses</b>	<b>\$ 11,621,041.68</b>	<b>\$ 13,327,354.77</b>	<b>\$ (1,706,313.09)</b>	<b>87.20%</b>
<b>Net Operating Income</b>	<b>\$ 12,569,054.17</b>	<b>\$ 10,608,109.13</b>	<b>\$ 1,960,945.04</b>	<b>118.49%</b>
<b>Net Income</b>	<b>\$ 12,569,054.17</b>	<b>\$ 10,608,109.13</b>	<b>\$ 1,960,945.04</b>	<b>118.49%</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%
<b>1001 Real Property Taxes</b>	23,872,423.00		23,872,423.00	23,872,423.00	23,872,423.00	23,872,423.00	0.00	100.00%
<b>2401 Interest Earnings</b>	254,898.24		254,898.24			0.00	254,898.24	
<b>2701 Refund of PY Expenditure</b>	14,328.76		14,328.76			0.00	14,328.76	
<b>2705 Miscellaneous Income</b>	10,325.00		10,325.00			0.00	10,325.00	
<b>2770 Workers Comp - Reimb</b>	19,788.72		19,788.72	21,000.00	21,000.00	21,000.00	(1,211.28)	94.23%
<b>Total Income</b>	<b>\$ 24,220,804.62</b>	<b>\$ -</b>	<b>\$ 24,220,804.62</b>	<b>\$ 23,942,463.90</b>	<b>\$ 23,893,423.00</b>	<b>\$ 23,942,463.90</b>	<b>\$ 278,340.72</b>	<b>101.16%</b>
<b>Gross Profit</b>	<b>\$ 24,220,804.62</b>	<b>\$ -</b>	<b>\$ 24,220,804.62</b>	<b>\$ 23,942,463.90</b>	<b>\$ 23,893,423.00</b>		<b>\$ 278,340.72</b>	<b>101.16%</b>
<b>Expenses</b>								
<b>1110.4 Archiving Services &amp; Exp</b>	0.00		0.00	0.00	0.00	0.00	0.00	
<b>1110.5 Outside Services</b>	5,225.00		5,225.00	12,000.00	12,000.00	0.00	(6,775.00)	43.54%
<b>1120.5 Fire Prevention</b>	6,507.31		6,507.31	9,000.00	9,000.00	0.00	(2,492.69)	72.30%
<b>1140.5 Payroll Processing Exp</b>	13,202.16		13,202.16	11,000.00	11,000.00	0.00	2,202.16	120.02%
<b>1150.5 Insurance</b>	188,850.62		188,850.62	225,000.00	225,000.00	0.00	(36,149.38)	83.93%
<b>1170.5 Other Miscellaneous Expenses</b>	293.95		293.95	12,000.00	12,000.00	0.00	(11,706.05)	2.45%
<b>1180.5 Education &amp; Travel</b>	2,543.66		2,543.66	5,000.00	5,000.00	0.00	(2,456.34)	50.87%
<b>1200.5 Recruitment</b>			0.00	3,346.82	5,000.00	(1,653.18)	(3,346.82)	0.00%
<b>3010.2 Coats, Boots, Helmets</b>	103,253.53		103,253.53	97,836.00	75,000.00	22,836.00	5,417.53	105.54%
<b>3020.2 Tank Refills, Testing &amp; Rep</b>	13,030.33		13,030.33	20,000.00	20,000.00	0.00	(6,969.67)	65.15%
<b>3030.2 Hoses &amp; Nozzles</b>			0.00	20,000.00	20,000.00	0.00	(20,000.00)	0.00%
<b>3040.2 Tires</b>	4,645.82		4,645.82	16,000.00	16,000.00	0.00	(11,354.18)	29.04%
<b>3050.2 Gasoline, Oil, Grease, Etc.</b>	27,999.68		27,999.68	50,000.00	50,000.00	0.00	(22,000.32)	56.00%
<b>3060.2 Fuel &amp; Electric</b>	70,821.37		70,821.37	100,000.00	100,000.00	0.00	(29,178.63)	70.82%
<b>3070.2 Telephone</b>	10,225.60		10,225.60	55,000.00	55,000.00	0.00	(44,774.40)	18.59%
<b>3090.2 Certiorari</b>	15,260.33		15,260.33	200,000.00	200,000.00	0.00	(184,739.67)	7.63%
<b>3105.4 Uniforms</b>	60,017.40		60,017.40	76,000.00	76,000.00	0.00	(15,982.60)	78.97%

**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
3110.4 Shop Equipment & Tools	1,009.84		1,009.84	5,000.00	5,000.00	0.00	(3,990.16)	20.20%
3115.4 Emergency Equipment	127,212.58		127,212.58	176,204.90	150,000.00	26,204.90	(48,992.32)	72.20%
3120.4 EMS Supplies and Services	13,260.37		13,260.37	20,000.00	20,000.00	0.00	(6,739.63)	66.30%
3125.4 Computers, Software & Internet	53,228.23		53,228.23	66,200.00	66,200.00	0.00	(12,971.77)	80.41%
3130.4 Office Supplies	4,526.64		4,526.64	8,000.00	8,000.00	0.00	(3,473.36)	56.58%
3135.4 Postage	681.91		681.91	1,500.00	1,500.00	0.00	(818.09)	45.46%
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	42,279.20		42,279.20	44,000.00	44,000.00	0.00	(1,720.80)	96.09%
3210.3 Vehicle Maintenance	95,371.05		95,371.05	100,000.00	100,000.00	0.00	(4,628.95)	95.37%
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	105,433.18		105,433.18	200,000.00	200,000.00	0.00	(94,566.82)	52.72%
3410.11 Fire Chief salary	161,477.60		161,477.60	230,000.00	230,000.00	0.00	(68,522.40)	70.21%
3410.12 Assistant Fire Chief Salary	145,124.80		145,124.80	197,000.00	197,000.00	0.00	(51,875.20)	73.67%
3410.13 Fire Captains salary	636,182.40		636,182.40	900,000.00	900,000.00	0.00	(263,817.60)	70.69%
3410.14 Fire Lieutenants salary	943,717.14		943,717.14	1,330,000.00	1,330,000.00	0.00	(386,282.86)	70.96%
3410.15 Uniformed Firefighters salary	4,464,309.78		4,464,309.78	6,600,000.00	6,600,000.00	0.00	(2,135,690.22)	67.64%
3410.16 Maintenance Workers salary	56,381.20		56,381.20	77,000.00	77,000.00	0.00	(20,618.80)	73.22%
3410.17 Mechanics salary	31,728.75		31,728.75	50,000.00	50,000.00	0.00	(18,271.25)	63.46%
3410.18 Treasurer/Secy/PT Asst salary	124,270.74		124,270.74	176,200.00	176,200.00	0.00	(51,929.26)	70.53%
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%
3410.465 Consultant Fees- Engineers			0.00	95,500.00	100,000.00	(4,500.00)	(95,500.00)	0.00%

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

	Total							
	Actual	Appropriated for 2026	Actual + Appropriated	Budget- with Modifications	Original Budget	Budget Encumbrances from 2025 & Mods	over Budget	% of Budget
3410.47 Professional Consultants fees	15,770.74		15,770.74	90,000.00	90,000.00	0.00	(74,229.26)	17.52%
3410.48 Labor Consultants			0.00	0.00	0.00	0.00	0.00	
<b>Total 3410.46 Consultants fees</b>	<b>\$ 20,270.74</b>	<b>\$ -</b>	<b>\$ 20,270.74</b>	<b>\$ 190,000.00</b>	<b>\$ 190,000.00</b>	<b>\$ -</b>	<b>\$ (169,729.26)</b>	<b>10.67%</b>
3410.49 Payroll Clearing account	1,678.72		1,678.72			0.00	1,678.72	
3410.81 Disabled Firemen salary -207A's	118,568.65		118,568.65	201,000.00	201,000.00	0.00	(82,431.35)	58.99%
3411.1 Holiday Pay	252,023.64		252,023.64	604,930.56	605,000.00	(69.44)	(352,906.92)	41.66%
3412.1 Retroactive Salary	69.44		69.44	69.44		69.44	0.00	
3413.1 Overtime - Firefighters	638,748.09		638,748.09	1,250,000.00	1,250,000.00	0.00	(611,251.91)	51.10%
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	32,185.51		32,185.51	75,000.00	100,000.00	(25,000.00)	(42,814.49)	42.91%
3413.14 Overtime- Chiefs	16,989.62		16,989.62	25,000.00	0.00	25,000.00	(8,010.38)	67.96%
3413.2 Overtime - Fire Prevention	34,210.04		34,210.04	40,000.00	40,000.00	0.00	(5,789.96)	85.53%
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	127,856.85		127,856.85	400,000.00	400,000.00	0.00	(272,143.15)	31.96%
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	595,536.02		595,536.02	860,000.00	860,000.00	0.00	(264,463.98)	69.25%
9030.8 Payroll Tax - MTA	26,469.43		26,469.43	38,823.00	38,823.00	0.00	(12,353.57)	68.18%
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	32,949.00		32,949.00	60,000.00	60,000.00	0.00	(27,051.00)	54.92%
9060.81 Hospital	2,736,507.58		2,736,507.58	4,100,000.00	4,100,000.00	0.00	(1,363,492.42)	66.74%
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	48,600.00		48,600.00	53,000.00	53,000.00	0.00	(4,400.00)	91.70%
<b>Total Expenses</b>	<b>\$ 12,868,690.74</b>	<b>\$ 500,000.00</b>	<b>\$ 13,351,701.12</b>	<b>\$ 23,942,463.90</b>	<b>\$ 23,893,423.00</b>	<b>\$ 24,040.90</b>		<b>53.75%</b>
<b>Net Operating Income</b>	<b>\$ 11,352,113.88</b>	<b>\$ 500,000.00</b>	<b>\$ 10,869,103.50</b>	<b>\$ -</b>			<b>\$ 10,869,103.50</b>	
<b>Net Income</b>			<b>\$ 10,869,103.50</b>	<b>\$ -</b>				