

February 12, 2026

To: Board of Fire Commissioners, Eastchester Fire District
From: Jamie Hedstrom, Treasurer
Subject: Actual vs. Budget Comparison, January 2026

The financials as of January 31, 2026 currently present a net budget surplus of approximately \$220K.

Year-End Budget Transfers

Adjustments need to be made to certain GL accounts where 2025 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:

From:	To:	Amount
3090.2 Certiorari	1120.5 Fire Prevention	\$ 2,001.84
	3020.2 Tank Refills, Testing & Rep	\$ 6,859.38
	3060.2 Fuel & Electric	\$ 13,314.88
	3105.4 Uniforms	\$ 4,968.97
	3120.4 EMS Supplies and Services	\$ 499.76
	3125.4 Computers, Software & Internet	\$ 27,866.78
	3145.4 Association Dues	\$ 1,031.25
	3150.4 Elections & Referendums	\$ 2,025.45
	3210.3 Vehicle Maintenance	\$ 5,405.14
	3410.11 Fire Chief salary	\$ 5,878.57
	3410.12 Assistant Fire Chief Salary	\$ 11,662.55
	3410.16 Maintenance Workers salary	\$ 185.20
	3413.14 Overtime- Chiefs	\$ 693.69
	3413.2 Overtime - Fire Prevention	\$ 1,996.59
	3414.1 EMT Training	\$ 1,010.00
	9020.8 Social Security	\$ 13,938.92
	9030.8 Payroll Tax - MTA	\$ 12,015.04
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		\$ 111,354.01
3413.1 Overtime- Firefighters	3410.13 Fire Captains salary	\$ 87,468.04
	3410.14 Fire Lieutenants salary	\$ 68,570.44
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	\$ 156,038.48	
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Total Budget Transfers	\$ 267,392.49	

Funds allocated to 2026

Below is the list of budget encumbrances for 2026.

Budget Encumbrances- Purchases initiated in 2025 that won't be complete until 2026

Hoses and Nozzles	\$20,000.00
Fire Equip Cap Outlay- E-29	\$21,178.18
Consultant Fees- Engineers	\$19,850.00
Emergency Equipment- AAA	\$18,060.00
Emergency Equipment- AAA	\$1,499.00
Total Budget Encumbrances	\$80,587.18

Budget Encumbrances- Engine to be delivered in Q3 2026

2024 Encumbrance- Fire Equip and Cap Outlay	\$500,000.00
2025 Encumbrance- Fire Equip and Cap Outlay	\$500,000.00

The original agreed-upon cost of the engine was \$1,064,000; however, this amount is anticipated to decrease due to a change in the build. Any additional amount due in excess of the \$1,000,000 above will be paid with uncommitted surplus funds in 2026.

Other:

Treasury Direct Investments

We currently have \$3M invested in Treasury Direct Investments. Interest rates are currently around 3.6%. We will continue to decrease our investments to cover operating expenses through our next tax collection in May 2026.

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.

Property & Casualty Insurance Renewal

We will be working with our broker, Arthur J. Gallagher & Company, on our upcoming P&C insurance renewal, which has a renewal date of 4/1/26.

Eastchester, NY Fire District
Budget vs. Actuals: FY2025 Budget - FY25 P&L
 January - December 2025
 Actual as of 2/9/26

	Actual	Appropriated for 2026	Actual + Appropriated	Budget- with Modifications	Total Original Budget	Budget Encumbrances from 2025 & Mods	over Budget	% of Budget
Income								
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	385,524.22		385,524.22			0.00	385,524.22	
2701 Refund of PY Expenditure	23,966.39		23,966.39			0.00	23,966.39	
2705 Miscellaneous Income	17,540.00		17,540.00			0.00	17,540.00	
2770 Workers Comp - Reimb	24,588.72		24,588.72	21,000.00	21,000.00	21,000.00	3,588.72	117.09%
Total Income	\$ 24,373,083.23	\$ -	\$ 24,373,083.23	\$ 23,942,463.90	\$ 23,893,423.00	\$ 23,942,463.90	\$ 430,619.33	101.80%
Gross Profit	\$ 24,373,083.23	\$ -	\$ 24,373,083.23	\$ 23,942,463.90	\$ 23,893,423.00		\$ 430,619.33	101.80%
Expenses								
1110.4 Archiving Services & Exp	0.00		0.00	0.00	0.00	0.00	0.00	
1110.5 Outside Services	7,590.00		7,590.00	12,000.00	12,000.00	0.00	(4,410.00)	63.25%
1120.5 Fire Prevention	11,001.84		11,001.84	9,000.00	9,000.00	0.00	2,001.84	122.24%
1140.5 Payroll Processing Exp	15,218.28		15,218.28	17,000.00	11,000.00	6,000.00	(1,781.72)	89.52%
1150.5 Insurance	181,486.18		181,486.18	225,000.00	225,000.00	0.00	(43,513.82)	80.66%
1170.5 Other Miscellaneous Expenses	1,709.75		1,709.75	12,000.00	12,000.00	0.00	(10,290.25)	14.25%
1180.5 Education & Travel	3,687.33		3,687.33	5,000.00	5,000.00	0.00	(1,312.67)	73.75%
1200.5 Recruitment			0.00	3,346.82	5,000.00	(1,653.18)	(3,346.82)	0.00%
3010.2 Coats, Boots, Helmets	107,365.80		107,365.80	109,836.00	75,000.00	34,836.00	(2,470.20)	97.75%
3020.2 Tank Refills, Testing & Rep	26,859.38		26,859.38	20,000.00	20,000.00	0.00	6,859.38	134.30%
3030.2 Hoses & Nozzles		20,000.00	20,000.00	20,000.00	20,000.00	0.00	0.00	0.00%
3040.2 Tires	5,854.94		5,854.94	16,000.00	16,000.00	0.00	(10,145.06)	36.59%
3050.2 Gasoline, Oil, Grease, Etc.	44,016.49		44,016.49	50,000.00	50,000.00	0.00	(5,983.51)	88.03%
3060.2 Fuel & Electric	113,314.88		113,314.88	100,000.00	100,000.00	0.00	13,314.88	113.31%
3070.2 Telephone	15,254.49		15,254.49	55,000.00	55,000.00	0.00	(39,745.51)	27.74%
3090.2 Certiorari	23,618.65		23,618.65	188,000.00	200,000.00	(12,000.00)	(164,381.35)	12.56%
3105.4 Uniforms	80,968.97		80,968.97	76,000.00	76,000.00	0.00	4,968.97	106.54%
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 as of 2/9/26

				Total				
	Actual	Appropriated for 2026	Actual + Appropriated	Budget- with Modifications	Original Budget	Budget Encumbrances from 2025 & Mods	over Budget	% of Budget
3115.4 Emergency Equipment	140,051.12	19,559.00	159,610.12	176,204.90	150,000.00	26,204.90	(16,594.78)	79.48%
3120.4 EMS Supplies and Services	20,499.76		20,499.76	20,000.00	20,000.00	0.00	499.76	102.50%
3125.4 Computers, Software & Internet	94,066.78		94,066.78	66,200.00	66,200.00	0.00	27,866.78	142.09%
3130.4 Office Supplies	7,120.31		7,120.31	8,000.00	8,000.00	0.00	(879.69)	89.00%
3135.4 Postage	1,203.47		1,203.47	1,500.00	1,500.00	0.00	(296.53)	80.23%
3140.4 Subscriptions	540.00		540.00	1,200.00	1,200.00	0.00	(660.00)	45.00%
3145.4 Association Dues	3,531.25		3,531.25	2,500.00	1,500.00	1,000.00	1,031.25	141.25%
3150.4 Elections & Referendums	12,525.45		12,525.45	10,500.00	10,500.00	0.00	2,025.45	119.29%
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	125,405.14		125,405.14	120,000.00	100,000.00	20,000.00	5,405.14	104.50%
3220.3 Radio Equipment & Maintenance	43,946.66		43,946.66	60,000.00	60,000.00	0.00	(16,053.34)	73.24%
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	137,243.10		137,243.10	200,000.00	200,000.00	0.00	(62,756.90)	68.62%
3410.11 Fire Chief salary	235,878.57		235,878.57	230,000.00	230,000.00	0.00	5,878.57	102.56%
3410.12 Assistant Fire Chief Salary	208,662.55		208,662.55	197,000.00	197,000.00	0.00	11,662.55	105.92%
3410.13 Fire Captains salary	987,468.04		987,468.04	900,000.00	900,000.00	0.00	87,468.04	109.72%
3410.14 Fire Lieutenants salary	1,398,570.44		1,398,570.44	1,330,000.00	1,330,000.00	0.00	68,570.44	105.16%
3410.15 Uniformed Firefighters salary	6,477,166.99		6,477,166.99	6,600,000.00	6,600,000.00	0.00	(122,833.01)	98.14%
3410.16 Maintenance Workers salary	77,185.20		77,185.20	77,000.00	77,000.00	0.00	185.20	100.24%
3410.17 Mechanics salary	43,785.00		43,785.00	50,000.00	50,000.00	0.00	(6,215.00)	87.57%
3410.18 Treasurer/Secy/PT Asst salary	171,611.04		171,611.04	176,200.00	176,200.00	0.00	(4,588.96)	97.40%
3410.2 Fire Equipment and Capital Outlay	60,314.52	521,178.18	581,492.70	630,000.00	630,000.00	0.00	(48,507.30)	9.57%
3410.42 Accountants / Auditors fees	18,502.37		18,502.37	18,502.37	17,500.00	1,002.37	0.00	100.00%
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
Budget vs. Actuals: FY2025 Budget - FY25 P&L

January - December 2025

Actual as of 2/9/26

	Total				Original Budget	Budget Encumbrances from 2025 & Mods	over Budget	% of Budget
	Actual	Appropriated for 2026	Actual + Appropriated	Budget- with Modifications				
3410.465 Consultant Fees- Engineers		19,850.00	19,850.00	95,500.00	100,000.00	(4,500.00)	(75,650.00)	0.00%
3410.47 Professional Consultants fees	23,734.74		23,734.74	90,000.00	90,000.00	0.00	(66,265.26)	26.37%
3410.48 Labor Consultants			0.00	0.00	0.00	0.00	0.00	
Total 3410.46 Consultants fees	\$ 28,234.74	\$ 19,850.00	\$ 48,084.74	\$ 190,000.00	\$ 190,000.00	\$ -	(161,765.26)	14.86%
3410.49 Payroll Clearing account	(10,118.18)		(10,118.18)			0.00	(10,118.18)	
3410.81 Disabled Firemen salary -207A's	172,844.82		172,844.82	201,000.00	201,000.00	0.00	(28,155.18)	85.99%
3411.1 Holiday Pay	577,258.92		577,258.92	604,930.56	605,000.00	(69.44)	(27,671.64)	95.43%
3412.1 Retroactive Salary	69.44		69.44	69.44		69.44	0.00	
3413.1 Overtime - Firefighters	1,063,977.09		1,063,977.09	1,250,000.00	1,250,000.00	0.00	(186,022.91)	85.12%
3413.12 Overtime- Training	135,747.13		135,747.13	150,000.00	150,000.00	0.00	(14,252.87)	90.50%
3413.13 Overtime- Sick Incentive	51,859.00		51,859.00	71,000.00	100,000.00	(29,000.00)	(19,141.00)	73.04%
3413.14 Overtime- Chiefs	25,693.69		25,693.69	25,000.00	0.00	25,000.00	693.69	102.77%
3413.2 Overtime - Fire Prevention	45,996.59		45,996.59	44,000.00	40,000.00	4,000.00	1,996.59	104.54%
3414.1 EMT Training	21,010.00		21,010.00	20,000.00	20,000.00	0.00	1,010.00	105.05%
3416.1 Terminal Leave	211,406.08		211,406.08	400,000.00	400,000.00	0.00	(188,593.92)	52.85%
9010.8 NYS Retirement	3,541,860.00		3,541,860.00	3,600,000.00	3,600,000.00	0.00	(58,140.00)	98.39%
9020.8 Social Security	873,938.92		873,938.92	860,000.00	860,000.00	0.00	13,938.92	101.62%
9030.8 Payroll Tax - MTA	50,838.04		50,838.04	38,823.00	38,823.00	0.00	12,015.04	130.95%
9040.8 Workers Compensation	213,356.00		213,356.00	221,432.45	255,000.00	(33,567.55)	(8,076.45)	96.35%
9045.8 Life Insurance - Local 916	52,065.18		52,065.18	52,065.18	46,000.00	6,065.18	0.00	100.00%
9050.8 Physician / Medical costs	42,592.00		42,592.00	60,000.00	60,000.00	0.00	(17,408.00)	70.99%
9060.81 Hospital	3,462,649.84		3,462,649.84	4,100,000.00	4,100,000.00	0.00	(637,350.16)	84.45%
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	50,887.93		50,887.93	53,000.00	53,000.00	0.00	(2,112.07)	96.01%
Total Expenses	\$ 21,713,834.19	\$ 580,587.18	\$ 22,294,421.37	\$ 23,942,463.90	\$ 23,893,423.00	\$ 49,040.90		90.69%
Net Operating Income	\$ 2,659,249.04	\$ 580,587.18	\$ 2,078,661.86	\$ -			\$ (1,648,042.53)	
Net Income			\$ 2,078,661.86	\$ -				

Eastchester, NY Fire District
Budget vs. Actuals: FY2025 - FY25 P&L
January 2026

	Actual	Budget	Total over Budget	% of Budget
Income				
Use of Capital Reserve				
Appropriated Fund Balance				
Budget Encumbrances		0.00	0.00	
1001 Real Property Taxes		0.00	0.00	
2401 Interest Earnings	10,962.31	5,000.00	5,962.31	219.25%
2701 Refund of PY Expenditure			0.00	
2705 Miscellaneous Income	0.00		0.00	
2770 Workers Comp - Reimbursement	42,991.45	17,500.00	25,491.45	245.67%
Total Income	\$ 53,953.76	\$ 22,500.00	\$ 31,453.76	239.79%
Gross Profit	\$ 53,953.76	\$ 22,500.00	\$ 31,453.76	239.79%
Expenses				
1110.5 Outside Services	4,535.00	1,000.00	3,535.00	453.50%
1120.5 Fire Prevention	0.00	750.00	(750.00)	0.00%
1140.5 Payroll Processing Expense	957.76	1,500.00	(542.24)	63.85%
1150.5 Insurance	51,155.41	50,000.00	1,155.41	102.31%
1170.5 Other Miscellaneous Expenses	135.00	1,000.00	(865.00)	13.50%
1180.5 Education & Travel	90.00	416.67	(326.67)	21.60%
3010.2 Coats, Boots, Helmets	2,493.53	9,166.67	(6,673.14)	27.20%
3020.2 Tank Refills, Testing & Rep	12,559.90	1,666.67	10,893.23	753.59%
3030.2 Hoses & Nozzles	0.00	2,500.00	(2,500.00)	0.00%
3040.2 Tires	0.00	1,333.33	(1,333.33)	0.00%
3050.2 Gasoline, Oil, Grease, Etc.	0.00	4,166.67	(4,166.67)	0.00%
3060.2 Fuel & Electric	5,677.91	9,166.67	(3,488.76)	61.94%
3090.2 Certiorari	0.00	16,666.67	(16,666.67)	0.00%
3105.4 Uniforms	23,469.45	20,000.00	3,469.45	117.35%
3110.4 Shop Equipment & Tools	0.00	416.67	(416.67)	0.00%
3115.4 Emergency Equipment	14,488.25	15,000.00	(511.75)	96.59%
3120.4 EMS Supplies and Services	1,286.35	1,666.67	(380.32)	77.18%
3125.4 Communications & Connectivity	6,486.92	11,250.00	(4,763.08)	57.66%
3130.4 Office Supplies	497.33	666.67	(169.34)	74.60%
3135.4 Postage	13.50	125.00	(111.50)	10.80%
3140.4 Subscriptions	0.00	100.00	(100.00)	0.00%
3145.4 Association Dues	595.00	125.00	470.00	476.00%
3150.4 Elections & Referendums	0.00	0.00	0.00	
3155.4 Sewer Tax	0.00	0.00	0.00	
3160.4 Fire Training	0.00	0.00	0.00	
3210.3 Vehicle Maintenance	21,903.61	10,833.33	11,070.28	202.19%
3220.3 Radio Equipment & Maintenance	1,157.66	5,000.00	(3,842.34)	23.15%
3230.3 Ladder & Pump Testing	0.00	333.33	(333.33)	0.00%

3240.3 Bldg/Prop Repairs & Maintenance	5,553.91	16,666.67	(11,112.76)	33.32%
3410.11 Fire Chief salary	31,726.80	21,166.67	10,560.13	149.89%
3410.12 Assistant Fire Chief salary	28,072.80	18,166.67	9,906.13	154.53%
3410.13 Fire Captains salary	77,830.40	85,000.00	(7,169.60)	91.57%
3410.14 Fire Lieutenants salary	110,744.00	120,833.33	(10,089.33)	91.65%
3410.15 Uniformed Firefighters salary	521,473.60	600,000.00	(78,526.40)	86.91%
3410.16 Maintenance Workers salary	6,062.40	6,416.67	(354.27)	94.48%
3410.17 Mechanics salary	3,037.50	4,166.67	(1,129.17)	72.90%
3410.18 Treasurer/Secy/PT Asst salary	12,439.30	14,683.33	(2,244.03)	84.72%
3410.2 Fire Equipment and Capital Outlay	175,289.72	150,000.00	25,289.72	116.86%
3410.42 Accountants / Auditors fees	0.00	0.00	0.00	
3410.44 Year-End fees		0.00	0.00	
Total 3410.42 Accountants / Auditors fees	\$ -	\$ -	\$ -	
3410.46 Consultants fees	0.00	0.00	0.00	
3410.465 Consultant Fees- Engineers	0.00	8,333.33	(8,333.33)	0.00%
3410.47 Professional Consultants fees	0.00	7,500.00	(7,500.00)	0.00%
Total 3410.46 Consultants fees	\$ -	\$ 15,833.33	\$ (15,833.33)	0.00%
3410.49 Payroll Clearing account	6,414.68	0.00	6,414.68	
3410.81 Disabled Firemen salary -207A's	14,002.76	16,750.00	(2,747.24)	83.60%
3411.1 Holiday Pay	0.00	0.00	0.00	
3412.1 Retroactive Pay	0.00	0.00	0.00	
3413.1 Overtime - Firefighters	32,663.39	104,166.67	(71,503.28)	31.36%
3413.12 Overtime- Training	0.00	0.00	0.00	
3413.13 Overtime- Sick Incentive	961.59	4,166.67	(3,205.08)	23.08%
3413.14 Overtime- Chiefs	5,481.05	4,166.67	1,314.38	131.55%
3413.2 Overtime - Fire Prevention	3,072.41	3,333.33	(260.92)	92.17%
3414.1 EMT Training	648.00	1,666.67	(1,018.67)	38.88%
3416.1 Terminal Leave	0.00	0.00	0.00	
9010.8 NYS Retirement	0.00	0.00	0.00	
9020.8 Social Security	69,997.91	75,250.00	(5,252.09)	93.02%
9030.8 Payroll Tax - MTA	4,567.22	3,416.67	1,150.55	133.67%
9040.8 Workers Compensation	0.00	0.00	0.00	
9045.8 Life Insurance - Local 916	26,602.11	27,000.00	(397.89)	98.53%
9050.8 Physician / Medical costs	0.00	5,000.00	(5,000.00)	0.00%
9060.81 Hospital	296,284.49	341,666.67	(45,382.18)	86.72%
9060.82 Dental	156,132.56	155,000.00	1,132.56	100.73%
9060.83 Optical Plan - Local 916	50,000.00	50,000.00	0.00	100.00%
Total Expenses	\$ 1,786,561.18	\$ 2,009,366.71	\$ (222,805.53)	88.91%
Net Operating Income	\$ (1,732,607.42)	\$ (1,986,866.71)	\$ 254,259.29	87.20%
Net Income	\$ (1,732,607.42)	\$ (1,986,866.71)	\$ 254,259.29	87.20%

Eastchester, NY Fire District
Budget vs. Actuals: FY2025 Budget - FY25 P&L
 January - December 2026
 Actual as of 2/9/26

	Total							
	Actual	Appropriated for 2027	Actual + Appropriated	Budget- with Modifications	Original Budget	Budget Encumbrances from 2026 & Mods	over Budget	% of Budget
Income								
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	0.00		0.00	1,080,587.18	0.00	1,080,587.18	(1,080,587.18)	0.00%
1001 Real Property Taxes	0.00		0.00	24,990,650.00	24,990,650.00	0.00	(24,990,650.00)	0.00%
2401 Interest Earnings	10,962.31		10,962.31	60,000.00	60,000.00	0.00	(49,037.69)	18.27%
2701 Refund of PY Expenditure	0.00		0.00			0.00	0.00	
2705 Miscellaneous Income	0.00		0.00			0.00	0.00	
2770 Workers Comp - Reimb	42,991.45		42,991.45	21,000.00	21,000.00	21,000.00	21,991.45	204.72%
Total Income	\$ 53,953.76	\$ -	\$ 53,953.76	\$ 26,152,237.18	\$ 25,071,650.00	\$ 1,101,587.18	\$ (26,098,283.42)	0.21%
Gross Profit	\$ 53,953.76	\$ -	\$ 53,953.76	\$ 26,152,237.18	\$ 25,071,650.00		\$ (26,098,283.42)	0.21%
Expenses								
1110.4 Archiving Services & Exp	0.00		0.00	0.00	0.00	0.00	0.00	
1110.5 Outside Services	4,535.00		4,535.00	12,000.00	12,000.00	0.00	(7,465.00)	37.79%
1120.5 Fire Prevention	0.00		0.00	9,000.00	9,000.00	0.00	(9,000.00)	0.00%
1140.5 Payroll Processing Exp	4,450.36		4,450.36	18,000.00	18,000.00	0.00	(13,549.64)	24.72%
1150.5 Insurance	51,155.41		51,155.41	236,250.00	236,250.00	0.00	(185,094.59)	21.65%
1170.5 Other Miscellaneous Expenses	135.00		135.00	12,000.00	12,000.00	0.00	(11,865.00)	1.13%
1180.5 Education & Travel	90.00		90.00	5,000.00	5,000.00	0.00	(4,910.00)	1.80%
3010.2 Coats, Boots, Helmets	3,439.09		3,439.09	110,000.00	110,000.00	0.00	(106,560.91)	3.13%
3020.2 Tank Refills, Testing & Rep	12,613.84		12,613.84	20,000.00	20,000.00	0.00	(7,386.16)	63.07%
3030.2 Hoses & Nozzles	0.00		0.00	50,000.00	30,000.00	20,000.00	(50,000.00)	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	5,677.91		5,677.91	110,000.00	110,000.00	0.00	(104,322.09)	5.16%
3090.2 Certiorari	3,630.13		3,630.13	200,000.00	200,000.00	0.00	(196,369.87)	1.82%
3105.4 Uniforms	23,469.45		23,469.45	76,000.00	76,000.00	0.00	(52,530.55)	30.88%
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	14,488.25		14,488.25	199,559.00	180,000.00	19,559.00	(185,070.75)	7.26%
3120.4 EMS Supplies and Services	1,286.35		1,286.35	20,000.00	20,000.00	0.00	(18,713.65)	6.43%

Eastchester, NY Fire District
Budget vs. Actuals: FY2025 Budget - FY25 P&L
 January - December 2026
 Actual as of 2/9/26

				Total				
	Actual	Appropriated for 2027	Actual + Appropriated	Budget- with Modifications	Original Budget	Budget Encumbrances from 2026 & Mods	over Budget	% of Budget
3125.4 Communications & Connectivity	9,928.45		9,928.45	135,000.00	135,000.00	0.00	(125,071.55)	7.35%
3130.4 Office Supplies	740.33		740.33	8,000.00	8,000.00	0.00	(7,259.67)	9.25%
3135.4 Postage	13.50		13.50	1,500.00	1,500.00	0.00	(1,486.50)	0.90%
3140.4 Subscriptions	0.00		0.00	1,200.00	1,200.00	0.00	(1,200.00)	0.00%
3145.4 Association Dues	595.00		595.00	1,500.00	1,500.00	0.00	(905.00)	39.67%
3150.4 Elections & Referendums	0.00		0.00	15,000.00	15,000.00	0.00	(15,000.00)	0.00%
3155.4 Sewer Tax	0.00		0.00	18,000.00	18,000.00	0.00	(18,000.00)	0.00%
3160.4 Fire Training	0.00		0.00	44,000.00	44,000.00	0.00	(44,000.00)	0.00%
3210.3 Vehicle Maintenance	22,472.87		22,472.87	130,000.00	130,000.00	0.00	(107,527.13)	17.29%
3220.3 Radio Equipment & Maintenance	1,157.66		1,157.66	60,000.00	60,000.00	0.00	(58,842.34)	1.93%
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	5,663.79		5,663.79	200,000.00	200,000.00	0.00	(194,336.21)	2.83%
3410.11 Fire Chief salary	40,791.60		40,791.60	254,000.00	254,000.00	0.00	(213,208.40)	16.06%
3410.12 Assistant Fire Chief Salary	36,093.60		36,093.60	218,000.00	218,000.00	0.00	(181,906.40)	16.56%
3410.13 Fire Captains salary	116,745.60		116,745.60	1,020,000.00	1,020,000.00	0.00	(903,254.40)	11.45%
3410.14 Fire Lieutenants salary	166,116.00		166,116.00	1,450,000.00	1,450,000.00	0.00	(1,283,884.00)	11.46%
3410.15 Uniformed Firefighters salary	782,210.40		782,210.40	7,200,000.00	7,200,000.00	0.00	(6,417,789.60)	10.86%
3410.16 Maintenance Workers salary	9,093.60		9,093.60	77,000.00	77,000.00	0.00	(67,906.40)	11.81%
3410.17 Mechanics salary	3,900.00		3,900.00	50,000.00	50,000.00	0.00	(46,100.00)	7.80%
3410.18 Treasurer/Secy/PT Asst salary	19,385.70		19,385.70	176,200.00	176,200.00	0.00	(156,814.30)	11.00%
3410.2 Fire Equipment and Capital Outlay	232,897.22		232,897.22	1,271,178.18	250,000.00	1,021,178.18	(1,038,280.96)	18.32%
3410.42 Accountants / Auditors fees	0.00		0.00	19,000.00	19,000.00	0.00	(19,000.00)	0.00%
3410.46 Consultants fees	0.00		0.00	0.00	0.00	0.00	0.00	
3410.465 Consultant Fees- Engineers			0.00	119,850.00	100,000.00	19,850.00	(119,850.00)	0.00%
3410.47 Professional Consultants fees	0.00		0.00	90,000.00	90,000.00	0.00	(90,000.00)	0.00%

Eastchester, NY Fire District
Budget vs. Actuals: FY2025 Budget - FY25 P&L
 January - December 2026
 Actual as of 2/9/26

	Total							
	Actual	Appropriated for 2027	Actual + Appropriated	Budget- with Modifications	Original Budget	Budget Encumbrances from 2026 & Mods	over Budget	% of Budget
3410.48 Labor Consultants			0.00	0.00	0.00	0.00	0.00	
Total 3410.46 Consultants fees	\$ -	\$ -	\$ -	\$ 209,850.00	\$ 190,000.00	\$ 19,850.00	\$ (209,850.00)	0.00%
3410.49 Payroll Clearing account	18,689.47		18,689.47			0.00	18,689.47	
3410.81 Disabled Firemen salary -207A's	21,004.14		21,004.14	201,000.00	201,000.00	0.00	(179,995.86)	10.45%
3411.1 Holiday Pay	0.00		0.00	700,000.00	700,000.00	0.00	(700,000.00)	0.00%
3412.1 Retroactive Salary	0.00		0.00	0.00		0.00	0.00	
3413.1 Overtime - Firefighters	78,423.42		78,423.42	1,250,000.00	1,250,000.00	0.00	(1,171,576.58)	6.27%
3413.12 Overtime- Training	0.00		0.00	160,000.00	160,000.00	0.00	(160,000.00)	0.00%
3413.13 Overtime- Sick Incentive	961.59		961.59	50,000.00	50,000.00	0.00	(49,038.41)	1.92%
3413.14 Overtime- Chiefs	9,307.81		9,307.81	50,000.00	50,000.00	0.00	(40,692.19)	18.62%
3413.2 Overtime - Fire Prevention	5,063.46		5,063.46	40,000.00	40,000.00	0.00	(34,936.54)	12.66%
3414.1 EMT Training	648.00		648.00	20,000.00	20,000.00	0.00	(19,352.00)	3.24%
3416.1 Terminal Leave	0.00		0.00	400,000.00	400,000.00	0.00	(400,000.00)	0.00%
9010.8 NYS Retirement	0.00		0.00	3,950,000.00	3,950,000.00	0.00	(3,950,000.00)	0.00%
9020.8 Social Security	102,844.96		102,844.96	903,000.00	903,000.00	0.00	(800,155.04)	11.39%
9030.8 Payroll Tax - MTA	4,567.22		4,567.22	41,000.00	41,000.00	0.00	(36,432.78)	11.14%
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	26,602.11		26,602.11	55,000.00	55,000.00	0.00	(28,397.89)	48.37%
9050.8 Physician / Medical costs	4,470.00		4,470.00	60,000.00	60,000.00	0.00	(55,530.00)	7.45%
9060.81 Hospital	586,976.79		586,976.79	4,100,000.00	4,100,000.00	0.00	(3,513,023.21)	14.32%
9060.82 Dental	156,721.34		156,721.34	155,000.00	155,000.00	0.00	1,721.34	101.11%
9060.83 Optical Plan - Local 916	50,000.00		50,000.00	50,000.00	50,000.00	0.00	0.00	100.00%
Total Expenses	\$ 2,639,056.42	\$ -	\$ 2,629,748.61	\$ 26,152,237.18	\$ 25,071,650.00	\$ 1,080,587.18		10.09%
Net Operating Income	\$ (2,585,102.66)	\$ -	\$ (2,575,794.85)	\$ -			\$ (22,432,593.58)	
Net Income			\$ (2,575,794.85)	\$ -				