

February 13, 2025

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

The financials as of January 31, 2025 currently present a net budget surplus of approximately \$160K.

The financials as of December 31, 2024 present a net budget surplus of approximately \$310K. It should be noted that our 2024 Treasury Direct earnings, which were not budgeted for as they cannot reasonably be estimated, exceeded \$400K, which is more than the current budget surplus. This means that we exceeded our budgeted expenditures in 2024, which is a departure from previous years that have ended in a “true” surplus.

2024 Budget and Income (incl Treasury Direct)	\$ 23,569,458.67
2024 Expenditures + 2025 Appropriations	\$ 23,258,492.31
Overage	\$ 310,966.36
Treasury Direct Earnings	\$ 405,384.49

Year- End Budget Transfers

Adjustments need to be made to certain GL accounts where 2024 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
1170.5 Other Miscellaneous Expenses	1110.5 Outside Services	5,080.46
1170.5 Other Miscellaneous Expenses	1140.5 Payroll Processing Exp	200.62
9040.8 Workers Compensation	3030.2 Hoses & Nozzles	9,575.00
3410.14 Fire Lieutenants salary		10,200.00
3155.4 Sewer Tax		642.94
3110.4 Shop Equipment & Tools	3040.2 Tires	146.45
3220.3 Radio Equipment & Maintenance	3060.2 Fuel & Electric	52,710.22
3050.2 Gasoline, Oil, Grease, Etc.	3125.4 Computers, Software & Internet	6,862.81
1180.5 Education & Travel	3145.4 Association Dues	786.47
3120.4 EMS Supplies and Services	3150.4 Elections & Referendums	4,083.81

1170.5 Other Miscellaneous Expenses	3230.3 Ladder & Pump Testing	1,416.20
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3410.81 Disabled Firemen salary -207A's	3240.3 Bldg/Prop Repairs & Maintenance	8,870.00
3105.4 Uniforms		16,000.00
1200.5 Recruitment		4,372.06

3410.13 Fire Captains salary	3410.12 Assistant Fire Chief Salary	15,317.60
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3410.17 Mechanics salary	3410.16 Maintenance Workers salary	190.20
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3410.465 Consultant Fees- Engineers	3410.42 Accountants / Auditors fees	500.00
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3410.465 Consultant Fees- Engineers	3410.46 Consultants fees	1,500.00
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3410.465 Consultant Fees- Engineers	3410.48 Labor Consultants	3,724.63
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9010.8 NYS Retirement	3413.1 Overtime - Firefighters	95,000.00
3413.12 Overtime- Training		59,000.00
3413.13 Overtime- Sick Incentive		48,000.00
3411.1 Holiday Pay		22,000.00
3090.2 Certiorari		48,000.00
3070.2 Telephone		40,000.00
3010.2 Coats, Boots, Helmets		24,000.00
3410.47 Professional Consultants fees		29,000.00
9060.81 Hospital		32,000.00
9050.8 Physician / Medical costs		11,933.56

3410.13 Fire Captains salary	3413.14 Overtime- Chiefs	6,473.63
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3410.13 Fire Captains salary	3413.2 Overtime - Fire Prevention	5,137.60
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9045.8 Life Insurance - Local 916	9060.83 Optical Plan - Local 916	1,000.00
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9030.8 Payroll Tax - MTA	3210.3 Vehicle Maintenance	1,093.66
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Option 1- Re-allocate a portion of the budget earmarked for the Pierce Pumper to be delivered in summer of 2026 via budget transfer		
3410.2 Fire Equipment and Capital Outlay	3416.1 Terminal Leave	60,449.66
3410.2 Fire Equipment and Capital Outlay	9020.8 Social Security	38,131.51
3410.2 Fire Equipment and Capital Outlay	3410.15 Uniformed Firefighters salary	45,054.52
		143,635.69

Option 2- Create a budget amendment to allocate a portion of the Treasury Direct earnings to certain expenses		
Motion to amend the 2024 budget to increase revenue by \$143,635.69 and increase the below expenses:		
	3416.1 Terminal Leave	60,449.66
	9020.8 Social Security	38,131.51
	3410.15 Uniformed Firefighters salary	45,054.52

Funds allocated to 2025

Below is the current list of budget encumbrances for 2025. Note that this list is subject to change upon additional year-end review.

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

Emergency Equipment	\$26,204.90
Coats, Boots, Helmets	\$22,836.00
Total	\$49,040.90

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)
Additional Funding Required	\$64,000.00

Other:

Treasury Direct Investments

At this time, we have ceased our investments in Treasury Direct. We will begin these investments again in May once we receive our tax collection from the Town.

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

The Chief and the Treasurer will be meeting with our broker, Arthur J. Gallagher & Company, to discuss our upcoming P&C insurance prior to the meeting, and will share the results of the discussion with the Board.

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
Income								
Use of Capital Reserve	188,847.00		188,847.00	188,847.00	0.00	188,847.00	0.00	100.00%
Appropriated Fund Balance	495,163.38		495,163.38	495,163.38	0.00	495,163.38	0.00	100.00%
Budget Encumbrances	1,578,046.62		1,578,046.62	1,623,341.27	0.00	1,623,341.27	(45,294.65)	97.21%
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	405,384.49		405,384.49			0.00	405,384.49	
2680 Insurance Recoveries			0.00			0.00	0.00	
2701 Refund of PY Expenditure			0.00			0.00	0.00	
2705 Miscellaneous Income	7,254.00		7,254.00			0.00	7,254.00	
2770 Workers Comp - Reimb	30,100.18		28,500.18	21,000.00	21,000.00	0.00	7,500.18	143.33%
Total Income	\$ 23,571,058.67	\$ -	\$ 23,569,458.67	\$ 23,194,614.65	\$ 20,887,263.00	\$ 2,307,351.65	\$ 376,444.02	101.62%
Gross Profit	\$ 23,571,058.67	\$ -	\$ 23,569,458.67	\$ 23,194,614.65	\$ 20,887,263.00		\$ 376,444.02	101.62%
Expenses								
1110.4 Archiving Services & Exp	0.00		0.00	0.00	0.00	0.00	0.00	
1110.5 Outside Services	17,080.46		17,080.46	12,000.00	12,000.00	0.00	5,080.46	142.34%
1120.5 Fire Prevention	8,547.09		8,547.09	9,000.00	9,000.00	0.00	(452.91)	94.97%
1140.5 Payroll Processing Exp	11,200.62		11,200.62	11,000.00	11,000.00	0.00	200.62	101.82%
1150.5 Insurance	164,261.82		164,261.82	165,000.00	145,000.00	20,000.00	(738.18)	99.55%
1170.5 Other Miscellaneous Expenses	2,179.25		2,179.25	12,000.00	12,000.00	0.00	(9,820.75)	18.16%
1180.5 Education & Travel	3,371.34		3,371.34	5,000.00	5,000.00	0.00	(1,628.66)	67.43%
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	96,457.94	22,836.00	119,293.94	144,000.00	75,000.00	69,000.00	(24,706.06)	66.98%
3020.2 Tank Refills, Testing & Rep	5,397.76		5,397.76	20,000.00	20,000.00	0.00	(14,602.24)	26.99%
3030.2 Hoses & Nozzles	82,627.94		82,627.94	62,210.00	20,000.00	42,210.00	20,417.94	132.82%
3040.2 Tires	16,146.45		16,146.45	16,000.00	16,000.00	0.00	146.45	100.92%
3050.2 Gasoline, Oil, Grease, Etc.	42,015.05		42,015.05	50,000.00	50,000.00	0.00	(7,984.95)	84.03%
3060.2 Fuel & Electric	132,710.22		132,710.22	80,000.00	80,000.00	0.00	52,710.22	165.89%
3070.2 Telephone	14,659.28		14,659.28	55,000.00	55,000.00	0.00	(40,340.72)	26.65%
3090.2 Certiorari	24,972.98		24,972.98	73,000.00	200,000.00	(127,000.00)	(48,027.02)	34.21%
3105.4 Uniforms	58,656.44		58,656.44	75,000.00	75,000.00	0.00	(16,343.56)	78.21%
3110.4 Shop Equipment & Tools	4,712.39		4,712.39	5,000.00	5,000.00	0.00	(287.61)	94.25%
3115.4 Emergency Equipment	123,795.10	26,204.90	150,000.00	150,000.00	150,000.00	0.00	0.00	82.53%

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
3120.4 EMS Supplies and Services	15,155.13		15,155.13	20,000.00	20,000.00	0.00	(4,844.87)	75.78%
3125.4 Computers, Software & Internet	73,062.81		73,062.81	66,200.00	66,200.00	0.00	6,862.81	110.37%
3130.4 Office Supplies	7,326.76		7,326.76	8,000.00	8,000.00	0.00	(673.24)	91.58%
3135.4 Postage	1,013.25		1,013.25	1,500.00	1,500.00	0.00	(486.75)	67.55%
3140.4 Subscriptions	245.00		245.00	1,200.00	1,200.00	0.00	(955.00)	20.42%
3145.4 Association Dues	2,286.47		2,286.47	1,500.00	1,500.00	0.00	786.47	152.43%
3150.4 Elections & Referendums	14,583.81		14,583.81	10,500.00	10,500.00	0.00	4,083.81	138.89%
3155.4 Sewer Tax	12,994.04		12,994.04	14,000.00	14,000.00	0.00	(1,005.96)	92.81%
3160.4 Fire Training	36,000.00		36,000.00	36,000.00	26,000.00	10,000.00	0.00	100.00%
3210.3 Vehicle Maintenance	86,093.66		86,093.66	85,000.00	70,000.00	15,000.00	1,093.66	101.29%
3220.3 Radio Equipment & Maintenance	75,640.72		75,640.72	135,294.65	60,000.00	75,294.65	(59,653.93)	55.91%
3230.3 Ladder & Pump Testing	5,416.20		5,416.20	4,000.00	4,000.00	0.00	1,416.20	135.41%
3240.3 Bldg/Prop Repairs & Maintenance	184,242.06		184,242.06	155,000.00	130,000.00	25,000.00	29,242.06	118.87%
3410.11 Fire Chief salary	215,136.00		215,136.00	216,000.00	216,000.00	0.00	(864.00)	99.60%
3410.12 Assistant Fire Chief Salary	190,317.60		190,317.60	175,000.00	175,000.00	0.00	15,317.60	108.75%
3410.13 Fire Captains salary	835,816.80		835,816.80	870,000.00	870,000.00	0.00	(34,183.20)	96.07%
3410.14 Fire Lieutenants salary	1,289,716.20		1,289,716.20	1,300,000.00	1,300,000.00	0.00	(10,283.80)	99.21%
3410.15 Uniformed Firefighters salary	5,845,054.52		5,845,054.52	5,800,000.00	5,800,000.00	0.00	45,054.52	100.78%
3410.16 Maintenance Workers salary	75,015.20		75,015.20	74,825.00	74,825.00	0.00	190.20	100.25%
3410.17 Mechanics salary	45,468.75		45,468.75	50,000.00	50,000.00	0.00	(4,531.25)	90.94%
3410.18 Treasurer/Secy/PT Asst salary	171,936.20		171,936.20	176,200.00	176,200.00	0.00	(4,263.80)	97.58%
3410.2 Fire Equipment and Capital Outlay	2,201,147.72	500,000.00	2,701,147.72	2,702,997.00	520,000.00	2,182,997.00	(1,849.28)	81.43%
3410.42 Accountants / Auditors fees	18,000.00		18,000.00	17,500.00	17,500.00	0.00	500.00	102.86%
3410.46 Consultants fees	1,500.00		1,500.00	0.00	0.00	0.00	1,500.00	
3410.465 Consultant Fees- Engineers	42,917.19		42,917.19	52,850.00	65,000.00	(12,150.00)	(9,932.81)	81.21%
3410.47 Professional Consultants fees	10,123.00		10,123.00	40,000.00	90,000.00	(50,000.00)	(29,877.00)	25.31%
3410.48 Labor Consultants	3,724.63		3,724.63		0.00	0.00	3,724.63	
Total 3410.46 Consultants fees	\$ 58,264.82	\$ -	\$ 58,264.82	\$ 92,850.00	\$ 155,000.00	\$ (62,150.00)	\$ (34,585.18)	62.75%
3410.49 Payroll Clearing account	3,064.71		3,064.71			0.00	3,064.71	

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
3410.81 Disabled Firemen salary -207A's	162,129.02		162,129.02	171,000.00	201,000.00	(30,000.00)	(8,870.98)	94.81%
3411.1 Holiday Pay	537,676.68		537,676.68	560,000.00	560,000.00	0.00	(22,323.32)	96.01%
3412.1 Retroactive Salary	0.00		0.00	0.00		0.00	0.00	
3413.1 Overtime - Firefighters	1,239,183.56		1,239,183.56	830,250.00	830,250.00	0.00	408,933.56	149.25%
3413.12 Overtime- Training	36,976.80		36,976.80	96,965.00	96,965.00	0.00	(59,988.20)	38.13%
3413.13 Overtime- Sick Incentive	51,594.82		51,594.82	100,000.00	100,000.00	0.00	(48,405.18)	51.59%
3413.14 Overtime- Chiefs	6,473.63		6,473.63	0.00	0.00	0.00	6,473.63	
3413.2 Overtime - Fire Prevention	45,137.60		45,137.60	40,000.00	40,000.00	0.00	5,137.60	112.84%
3414.1 EMT Training	14,393.00		14,393.00	20,000.00	20,000.00	0.00	(5,607.00)	71.97%
3416.1 Terminal Leave	367,449.66		367,449.66	307,000.00	200,000.00	107,000.00	60,449.66	119.69%
9010.8 NYS Retirement	3,154,037.00		3,154,037.00	3,250,000.00	3,250,000.00	0.00	(95,963.00)	97.05%
9020.8 Social Security	817,131.51		817,131.51	779,000.00	779,000.00	0.00	38,131.51	104.89%
9030.8 Payroll Tax - MTA	36,923.20		36,923.20	38,823.00	38,823.00	0.00	(1,899.80)	95.11%
9040.8 Workers Compensation	225,425.00		225,425.00	235,000.00	255,000.00	(20,000.00)	(9,575.00)	95.93%
9045.8 Life Insurance - Local 916	42,661.13		42,661.13	46,000.00	46,000.00	0.00	(3,338.87)	92.74%
9050.8 Physician / Medical costs	34,116.00		34,116.00	60,000.00	60,000.00	0.00	(25,884.00)	56.86%
9060.81 Hospital	3,475,352.24		3,475,352.24	3,507,800.00	3,507,800.00	0.00	(32,447.76)	99.07%
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	51,000.00		51,000.00	50,000.00	50,000.00	0.00	1,000.00	102.00%
Total Expenses	\$ 22,709,451.41	\$ 549,040.90	\$ 23,258,492.31	\$ 23,194,614.65	\$ 20,887,263.00	\$ 2,307,351.65		97.91%
Net Operating Income	\$ 861,607.26	\$ 549,040.90	\$ 310,966.36	\$ -			\$ 310,966.36	
Net Income			\$ 310,966.36	\$ -				

Eastchester, NY Fire District
Budget vs. Actuals: FY2025 - FY25 P&L
 Jan-25

	Total			
	Actual	Budget	over Budget	% of Budget
Income				
Use of Capital Reserve				
Appropriated Fund Balance				
Budget Encumberances	26,204.90	26,204.90	0.00	100.00%
1001 Real Property Taxes			0.00	
2401 Interest Earnings	9,951.66		9,951.66	
2705 Miscellaneous Income			0.00	
2770 Workers Comp - Reimbursement			0.00	
Total Income	\$ 36,156.56	\$ 26,204.90	\$ 9,951.66	137.98%
Gross Profit	\$ 36,156.56	\$ 26,204.90	\$ 9,951.66	137.98%
Expenses				
1110.5 Outside Services	600.00	1,000.00	(400.00)	60.00%
1120.5 Fire Prevention	1,000.00	0.00	1,000.00	
1140.5 Payroll Processing Expense	876.64	916.67	(40.03)	95.63%
1150.5 Insurance	41,143.00	56,250.00	(15,107.00)	73.14%
1170.5 Other Miscellaneous Expenses	160.00	1,000.00	(840.00)	16.00%
1180.5 Education & Travel	322.46	416.67	(94.21)	77.39%
1200.5 Recruitment		416.67	(416.67)	0.00%
3010.2 Coats, Boots, Helmets	447.63	6,250.00	(5,802.37)	7.16% BE
3020.2 Tank Refills, Testing & Rep		1,666.67	(1,666.67)	0.00%
3030.2 Hoses & Nozzles		1,666.67	(1,666.67)	0.00%
3040.2 Tires	1,038.92	1,333.33	(294.41)	77.92%
3050.2 Gasoline, Oil, Grease, Etc.		4,166.67	(4,166.67)	0.00%
3060.2 Fuel & Electric	11,726.65	8,333.33	3,393.32	140.72%
3070.2 Telephone	272.40	4,583.33	(4,310.93)	5.94%
3090.2 Certiorari		16,666.67	(16,666.67)	0.00%
3105.4 Uniforms	22,417.57	25,000.00	(2,582.43)	89.67%
3110.4 Shop Equipment & Tools		416.67	(416.67)	0.00%
3115.4 Emergency Equipment	63,212.93	38,704.90	24,508.03	163.32% BE
3120.4 EMS Supplies and Services	2,189.90	1,666.67	523.23	131.39%
3125.4 Computers, Software & Internet	8,889.17	5,516.67	3,372.50	161.13%
3130.4 Office Supplies	452.57	666.67	(214.10)	67.89%
3135.4 Postage	114.32	125.00	(10.68)	91.46%
3140.4 Subscriptions	85.00	100.00	(15.00)	85.00%
3145.4 Association Dues	831.25	125.00	706.25	665.00%
3150.4 Elections & Referendums		0.00	0.00	
3155.4 Sewer Tax		0.00	0.00	
3160.4 Fire Training	27,279.20	18,000.00	9,279.20	151.55%
3210.3 Vehicle Maintenance	9,688.98	8,333.33	1,355.65	116.27%
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	28,622.70	16,666.67	11,956.03	171.74%
3410.11 Fire Chief salary	24,220.80	19,166.67	5,054.13	126.37%

3410.12 Assistant Fire Chief salary	21,768.00	16,416.67	5,351.33	132.60%
3410.13 Fire Captains salary	66,544.00	75,000.00	(8,456.00)	88.73%
3410.14 Fire Lieutenants salary	98,942.40	110,833.33	(11,890.93)	89.27%
3410.15 Uniformed Firefighters salary	448,205.22	550,000.00	(101,794.78)	81.49%
3410.16 Maintenance Workers salary	5,857.20	6,416.67	(559.47)	91.28%
3410.17 Mechanics salary	3,468.75	4,166.67	(697.92)	83.25%
3410.18 Treasurer/Secy/PT Asst salary	13,413.60	14,683.33	(1,269.73)	91.35%
3410.2 Fire Equipment and Capital Outlay		0.00	0.00	
3410.42 Accountants / Auditors fees		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	
3410.465 Consultant Fees- Engineers		0.00	0.00	
3410.47 Professional Consultants fees		7,500.00	(7,500.00)	0.00%
Total 3410.46 Consultants fees	\$ -	\$ 7,500.00	\$ (7,500.00)	0.00%
3410.49 Payroll Clearing account	2,933.60	0.00	2,933.60	
3410.81 Disabled Firemen salary -207A's	12,436.92	16,750.00	(4,313.08)	74.25%
3411.1 Holiday Pay		0.00	0.00	
3412.1 Retroactive Pay	69.44	0.00	69.44	
3413.1 Overtime - Firefighters	52,149.72	55,000.00	(2,850.28)	94.82%
3413.12 Overtime- Training	32,186.32	30,000.00	2,186.32	107.29%
3413.13 Overtime- Sick Incentive		8,333.33	(8,333.33)	0.00%
3413.14 Overtime- Chiefs	0.00	0.00	0.00	
3413.2 Overtime - Fire Prevention	1,636.79	3,333.33	(1,696.54)	49.10%
3414.1 EMT Training	5,000.00	5,000.00	0.00	100.00%
3416.1 Terminal Leave		0.00	0.00	
9010.8 NYS Retirement		0.00	0.00	
9020.8 Social Security	65,276.92	71,666.67	(6,389.75)	91.08%
9030.8 Payroll Tax - MTA	2,901.18	3,235.25	(334.07)	89.67%
9040.8 Workers Compensation		0.00	0.00	
9045.8 Life Insurance - Local 916		0.00	0.00	
9050.8 Physician / Medical costs		5,000.00	(5,000.00)	0.00%
9060.81 Hospital	568,595.92	570,000.00	(1,404.08)	99.75%
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%
Total Expenses	\$ 1,832,578.07	\$ 1,990,823.51	\$ (158,245.44)	92.05%
Net Operating Income	\$ (1,796,421.51)	\$ (1,964,618.61)	\$ 168,197.10	91.44%
Net Income	\$ (1,796,421.51)	\$ (1,964,618.61)	\$ 168,197.10	91.44%

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
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	0.00		0.00	0.00	23,872,423.00	23,872,423.00	0.00	
2401 Interest Earnings	9,951.66		9,951.66			0.00	9,951.66	
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	0.00	
2770 Workers Comp - Reimb	1,600.00		1,600.00	21,000.00	21,000.00	21,000.00	(19,400.00)	7.62%
Total Income	\$ 60,592.56	\$ -	\$ 60,592.56	\$ 70,040.90	\$ 23,893,423.00	\$ 23,942,463.90	\$ (9,448.34)	86.51%
Gross Profit	\$ 60,592.56	\$ -	\$ 60,592.56	\$ 70,040.90	\$ 23,893,423.00		\$ (9,448.34)	86.51%
Expenses								
1110.4 Archiving Services & Exp	0.00		0.00	0.00	0.00	0.00	0.00	
1110.5 Outside Services	600.00		600.00	12,000.00	12,000.00	0.00	(11,400.00)	5.00%
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	1,788.28		1,788.28	11,000.00	11,000.00	0.00	(9,211.72)	16.26%
1150.5 Insurance	41,143.00		41,143.00	225,000.00	225,000.00	0.00	(183,857.00)	18.29%
1170.5 Other Miscellaneous Expenses	160.00		160.00	12,000.00	12,000.00	0.00	(11,840.00)	1.33%
1180.5 Education & Travel	322.46		322.46	5,000.00	5,000.00	0.00	(4,677.54)	6.45%
1200.5 Recruitment			0.00	5,000.00	5,000.00	0.00	(5,000.00)	0.00%
3010.2 Coats, Boots, Helmets	447.63		447.63	97,836.00	75,000.00	22,836.00	(97,388.37)	0.46%
3020.2 Tank Refills, Testing & Rep			0.00	20,000.00	20,000.00	0.00	(20,000.00)	0.00%
3030.2 Hoses & Nozzles			0.00	20,000.00	20,000.00	0.00	(20,000.00)	0.00%
3040.2 Tires	1,038.92		1,038.92	16,000.00	16,000.00	0.00	(14,961.08)	6.49%
3050.2 Gasoline, Oil, Grease, Etc.			0.00	50,000.00	50,000.00	0.00	(50,000.00)	0.00%
3060.2 Fuel & Electric	11,726.65		11,726.65	100,000.00	100,000.00	0.00	(88,273.35)	11.73%
3070.2 Telephone	272.40		272.40	55,000.00	55,000.00	0.00	(54,727.60)	0.50%
3090.2 Certiorari			0.00	200,000.00	200,000.00	0.00	(200,000.00)	0.00%

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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
3105.4 Uniforms	22,417.57		22,417.57	76,000.00	76,000.00	0.00	(53,582.43)	29.50%
3110.4 Shop Equipment & Tools	907.64		907.64	5,000.00	5,000.00	0.00	(4,092.36)	18.15%
3115.4 Emergency Equipment	64,220.97		64,220.97	176,204.90	150,000.00	26,204.90	(111,983.93)	36.45%
3120.4 EMS Supplies and Services	2,488.46		2,488.46	20,000.00	20,000.00	0.00	(17,511.54)	12.44%
3125.4 Computers, Software & Internet	12,415.93		12,415.93	66,200.00	66,200.00	0.00	(53,784.07)	18.76%
3130.4 Office Supplies	695.57		695.57	8,000.00	8,000.00	0.00	(7,304.43)	8.69%
3135.4 Postage	114.32		114.32	1,500.00	1,500.00	0.00	(1,385.68)	7.62%
3140.4 Subscriptions	85.00		85.00	1,200.00	1,200.00	0.00	(1,115.00)	7.08%
3145.4 Association Dues	1,231.25		1,231.25	1,500.00	1,500.00	0.00	(268.75)	82.08%
3150.4 Elections & Referendums			0.00	10,500.00	10,500.00	0.00	(10,500.00)	0.00%
3155.4 Sewer Tax			0.00	14,000.00	14,000.00	0.00	(14,000.00)	0.00%
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	9,939.28		9,939.28	100,000.00	100,000.00	0.00	(90,060.72)	9.94%
3220.3 Radio Equipment & Maintenance			0.00	60,000.00	60,000.00	0.00	(60,000.00)	0.00%
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	36,794.46		36,794.46	200,000.00	200,000.00	0.00	(163,205.54)	18.40%
3410.11 Fire Chief salary	32,294.40		32,294.40	230,000.00	230,000.00	0.00	(197,705.60)	14.04%
3410.12 Assistant Fire Chief Salary	29,024.00		29,024.00	197,000.00	197,000.00	0.00	(167,976.00)	14.73%
3410.13 Fire Captains salary	99,816.00		99,816.00	900,000.00	900,000.00	0.00	(800,184.00)	11.09%
3410.14 Fire Lieutenants salary	148,413.60		148,413.60	1,330,000.00	1,330,000.00	0.00	(1,181,586.40)	11.16%
3410.15 Uniformed Firefighters salary	669,120.34		669,120.34	6,600,000.00	6,600,000.00	0.00	(5,930,879.66)	10.14%
3410.16 Maintenance Workers salary	8,829.20		8,829.20	77,000.00	77,000.00	0.00	(68,170.80)	11.47%
3410.17 Mechanics salary	4,350.00		4,350.00	50,000.00	50,000.00	0.00	(45,650.00)	8.70%
3410.18 Treasurer/Secy/PT Asst salary	20,224.00		20,224.00	176,200.00	176,200.00	0.00	(155,976.00)	11.48%
3410.2 Fire Equipment and Capital Outlay		500,000.00	500,000.00	630,000.00	630,000.00	0.00	(130,000.00)	0.00%
3410.42 Accountants / Auditors fees			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	

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Budget vs. Actuals: FY2025 Budget - FY25 P&L
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	Total							
	Actual	Appropriated for 2026	Actual + Appropriated	Budget- with Modifications	Original Budget	Budget Encumbrances from 2025 & Mods	over Budget	% of Budget
3410.465 Consultant Fees- Engineers			0.00	100,000.00	100,000.00	0.00	(100,000.00)	0.00%
3410.47 Professional Consultants fees			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	
Total 3410.46 Consultants fees	\$ -	\$ -	\$ -	\$ 190,000.00	\$ 190,000.00	\$ -	\$ (190,000.00)	0.00%
3410.49 Payroll Clearing account	16,920.26		16,920.26			0.00	16,920.26	
3410.81 Disabled Firemen salary -207A's	18,655.38		18,655.38	201,000.00	201,000.00	0.00	(182,344.62)	9.28%
3411.1 Holiday Pay			0.00	605,000.00	605,000.00	0.00	(605,000.00)	0.00%
3412.1 Retroactive Salary	69.44		69.44	0.00		0.00	69.44	
3413.1 Overtime - Firefighters	114,866.05		114,866.05	1,250,000.00	1,250,000.00	0.00	(1,135,133.95)	9.19%
3413.12 Overtime- Training	32,186.32		32,186.32	150,000.00	150,000.00	0.00	(117,813.68)	21.46%
3413.13 Overtime- Sick Incentive	0.00		0.00	100,000.00	100,000.00	0.00	(100,000.00)	0.00%
3413.14 Overtime- Chiefs	403.68		403.68	0.00	0.00	0.00	403.68	
3413.2 Overtime - Fire Prevention	3,257.34		3,257.34	40,000.00	40,000.00	0.00	(36,742.66)	8.14%
3414.1 EMT Training	6,700.00		6,700.00	20,000.00	20,000.00	0.00	(13,300.00)	33.50%
3416.1 Terminal Leave			0.00	400,000.00	400,000.00	0.00	(400,000.00)	0.00%
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	95,127.91		95,127.91	860,000.00	860,000.00	0.00	(764,872.09)	11.06%
9030.8 Payroll Tax - MTA	4,227.88		4,227.88	38,823.00	38,823.00	0.00	(34,595.12)	10.89%
9040.8 Workers Compensation			0.00	255,000.00	255,000.00	0.00	(255,000.00)	0.00%
9045.8 Life Insurance - Local 916			0.00	46,000.00	46,000.00	0.00	(46,000.00)	0.00%
9050.8 Physician / Medical costs			0.00	60,000.00	60,000.00	0.00	(60,000.00)	0.00%
9060.81 Hospital	534,636.67		534,636.67	4,100,000.00	4,100,000.00	0.00	(3,565,363.33)	13.04%
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%
Total Expenses	\$ 2,261,811.46	\$ 500,000.00	\$ 2,761,407.78	\$ 23,942,463.90	\$ 23,893,423.00	\$ 49,040.90		9.45%
Net Operating Income	\$ (2,201,218.90)	\$ 500,000.00	\$ (2,700,815.22)	\$ (23,872,423.00)			\$ 21,171,607.78	9.22%
Net Income			\$ (2,700,815.22)	\$ (23,872,423.00)				0.00%