

BOARD OF
FIRE COMMISSIONERS
Paul M. Ranellone, Chairman
Paul J. Carlo
Anthony J. Lore, Sr.
Tony Cerasi
Luke Yankowski

**FIRE DISTRICT
OF THE
TOWN OF EASTCHESTER, N.Y.**
HEADQUARTERS
255 MAIN STREET
EASTCHESTER, N.Y. 10709-2901
Tel: (914) 793-6402
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FIRE DISTRICT
Brian Tween
FIRE CHIEF
Jamie Hedstrom
TREASURER
Marissa Isang Smith
SECRETARY to the BOARD

REGULAR MEETING - AGENDA

Location: Fire Headquarters - 255 Main Street, Eastchester

Date: Tuesday, October 21, 2025

Time: EXECUTIVE SESSION: **6:45 PM**
BUDGET HEARING: **7:00 PM**
Followed by REGULAR MEETING

Public Comment Notice: In accordance with the District's Public Comment Policy, (adopted September 29, 2025), public comments are limited to three (3) minutes per speaker. Requests for additional time require prior Board approval.

1. **Call to Order**
 2. **Salute to the Flag**
 3. **Executive Session** - To discuss personnel matters
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4. **Budget Hearing**
 - 4.1. Budget Discussion by Treasurer
 - 4.2. Board Discussion
 - 4.3. Public Discussion
 - 4.4. Close Budget Hearing
-
5. **Open Regular Meeting**
-
6. **Approval of Minutes**
 7. **Treasurer Report**
 8. **Chief Report**
 9. **Secretary Report**
 10. **Business Office Recommendations**
 - 10.1 Authorizing the approval of bills and vouchers in the amount of \$372,075.23
 11. **New Business**
 - 11.1. Resolution to respond to the Civil Service Survey requesting Fire Chief Test for 2026.
 - 11.2. Discussion regarding Civilian Employees - Salary and Vacation
 - 11.3. Discussion regarding the Bronxville Firehouse Project
 12. **Future Meeting Dates**
 - November 13, 2025 - Regular Meeting - Eastchester Town Hall - Court Room
 13. Comments from Local 916
 14. Comments from the Public
 15. Comments from the Commissioners
 16. Adjournment

October 21, 2025

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

The financials as of September 30, 2025 currently present a net budget surplus of approximately \$1.9M.

Retro payments have been paid based on the terms of the MOA entered into between the Board and Local 916 on September 2, 2025.

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
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

We currently have \$12M invested in Treasury Direct Investments, in \$2-3M increments. Interest rates remain around 4%. We will continue to decrease our investments to cover operating expenses through our next tax collection in May 2026

2026 Proposed Budget

At our September 18, 2025 meeting, the Board adopted a proposed budget with a 4.68% tax increase, for a total tax levy of \$24,990,650.00. This levy exceeds the tax cap and includes salary and benefits for 83 firefighters and officers.

Budget Factors

- The Board and the Union 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 required 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.

- The budget includes 83 paid officers and firefighters, which is the same as the 2025 budget.

Budget Timeline

A final budget must be adopted on or before November 4th.

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

	Total			
	Actual	Budget	over Budget	% of Budget
Income				
Use of Capital Reserve				
Appropriated Fund Balance				
Budget Encumbrances	49,040.90	49,040.90	0.00	100.00%
1001 Real Property Taxes	23,872,423.00	23,872,423.00	0.00	100.00%
2401 Interest Earnings	296,455.36		296,455.36	
2701 Refund of PY Expenditure	14,328.76		14,328.76	
2705 Miscellaneous Income	10,325.00		10,325.00	
2770 Workers Comp - Reimbursement	19,788.72	15,750.00	4,038.72	125.64%
Total Income	\$ 24,248,032.98	\$ 23,937,213.90	\$ 310,819.08	101.30%
Gross Profit	\$ 24,248,032.98	\$ 23,937,213.90	\$ 310,819.08	101.30%
Expenses				
1110.5 Outside Services	5,635.00	9,000.00	(3,365.00)	62.61%
1120.5 Fire Prevention	6,507.31	9,000.00	(2,492.69)	72.30%
1140.5 Payroll Processing Expense	11,944.07	8,250.03	3,694.04	144.78%
1150.5 Insurance	188,850.62	168,750.00	20,100.62	111.91%
1170.5 Other Miscellaneous Expenses	293.95	9,000.00	(8,706.05)	3.27%
1180.5 Education & Travel	2,828.09	3,750.03	(921.94)	75.42%
1200.5 Recruitment		2,510.10	(2,510.10)	0.00%
3010.2 Coats, Boots, Helmets	104,802.60	79,086.00	25,716.60	132.52%
3020.2 Tank Refills, Testing & Rep	14,331.85	15,000.03	(668.18)	95.55%
3030.2 Hoses & Nozzles		15,000.03	(15,000.03)	0.00%
3040.2 Tires	4,645.82	11,999.97	(7,354.15)	38.72%
3050.2 Gasoline, Oil, Grease, Etc.	31,132.79	37,500.03	(6,367.24)	83.02%
3060.2 Fuel & Electric	77,775.52	74,999.97	2,775.55	103.70%
3070.2 Telephone	10,512.35	41,249.97	(30,737.62)	25.48%
3090.2 Certiorari	15,260.33	150,000.03	(134,739.70)	10.17%
3105.4 Uniforms	62,588.40	63,400.00	(811.60)	98.72%
3110.4 Shop Equipment & Tools	1,009.84	3,750.03	(2,740.19)	26.93%
3115.4 Emergency Equipment	127,324.54	138,704.90	(11,380.36)	91.80%
3120.4 EMS Supplies and Services	18,068.36	15,000.03	3,068.33	120.46%
3125.4 Computers, Software & Internet	54,125.79	49,650.03	4,475.76	109.01%
3130.4 Office Supplies	5,025.38	6,000.03	(974.65)	83.76%
3135.4 Postage	681.91	1,125.00	(443.09)	60.61%
3140.4 Subscriptions	140.00	900.00	(760.00)	15.56%
3145.4 Association Dues	1,581.25	1,625.00	(43.75)	97.31%
3150.4 Elections & Referendums	335.00	0.00	335.00	
3155.4 Sewer Tax	15,153.18	15,153.18	0.00	100.00%
3160.4 Fire Training	42,279.20	44,000.00	(1,720.80)	96.09%

3210.3 Vehicle Maintenance	96,816.83	74,999.97	21,816.86	129.09%
3220.3 Radio Equipment & Maintenance	37,501.68	45,000.00	(7,498.32)	83.34%
3230.3 Ladder & Pump Testing		2,999.97	(2,999.97)	0.00%
3240.3 Bldg/Prop Repairs & Maintenance	111,763.07	150,000.03	(38,236.96)	74.51%
3410.11 Fire Chief salary	161,477.60	172,500.03	(11,022.43)	93.61%
3410.12 Assistant Fire Chief salary	145,124.80	147,750.03	(2,625.23)	98.22%
3410.13 Fire Captains salary	636,182.40	675,000.00	(38,817.60)	94.25%
3410.14 Fire Lieutenants salary	943,717.14	997,499.97	(53,782.83)	94.61%
3410.15 Uniformed Firefighters salary	4,466,186.90	4,950,000.00	(483,813.10)	90.23%
3410.16 Maintenance Workers salary	56,381.20	57,750.03	(1,368.83)	97.63%
3410.17 Mechanics salary	31,728.75	37,500.03	(5,771.28)	84.61%
3410.18 Treasurer/Secy/PT Asst salary	124,270.74	132,149.97	(7,879.23)	94.04%
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	
Total 3410.42 Accountants / Auditors fees	\$ 18,502.37	\$ 17,500.00	\$ 1,002.37	105.73%
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	15,770.74	67,500.00	(51,729.26)	23.36%
Total 3410.46 Consultants fees	\$ 20,270.74	\$ 72,000.00	\$ (51,729.26)	28.15%
3410.49 Payroll Clearing account	(23,926.65)	0.00	(23,926.65)	
3410.81 Disabled Firemen salary -207A's	118,568.65	150,750.00	(32,181.35)	78.65%
3411.1 Holiday Pay	253,431.48	299,930.56	(46,499.08)	84.50%
3412.1 Retroactive Pay	69.44	69.44	0.00	
3413.1 Overtime - Firefighters	638,748.09	937,500.03	(298,751.94)	68.13%
3413.12 Overtime- Training	101,606.06	110,000.00	(8,393.94)	92.37%
3413.13 Overtime- Sick Incentive	32,185.51	56,250.00	(24,064.49)	57.22%
3413.14 Overtime- Chiefs	16,989.62	18,749.97	(1,760.35)	90.61%
3413.2 Overtime - Fire Prevention	34,210.04	29,999.97	4,210.07	114.03%
3414.1 EMT Training	17,400.00	15,000.00	2,400.00	116.00%
3416.1 Terminal Leave	181,981.09	190,000.00	(8,018.91)	95.78%
9010.8 NYS Retirement		0.00	0.00	
9020.8 Social Security	601,075.33	645,000.03	(43,924.70)	93.19%
9030.8 Payroll Tax - MTA	26,715.62	29,117.25	(2,401.63)	91.75%
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	32,992.00	45,000.00	(12,008.00)	73.32%
9060.81 Hospital	2,751,817.36	3,303,333.36	(551,516.00)	83.30%
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%
Total Expenses	\$ 12,950,956.71	\$ 14,877,935.62	\$ (1,926,978.91)	87.05%
Net Operating Income	\$ 11,297,076.27	\$ 9,059,278.28	\$ 2,237,797.99	124.70%
Net Income	\$ 11,297,076.27	\$ 9,059,278.28	\$ 2,237,797.99	124.70%

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	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	296,455.36		296,455.36			0.00	296,455.36	
2701 Refund of PY Expenditure	14,328.76		14,328.76			0.00	14,328.76	
2705 Miscellaneous Income	14,025.00		14,025.00			0.00	14,025.00	
2770 Workers Comp - Reimb	21,388.72		21,388.72	21,000.00	21,000.00	21,000.00	388.72	101.85%
Total Income	\$ 24,267,661.74	\$ -	\$ 24,267,661.74	\$ 23,942,463.90	\$ 23,893,423.00	\$ 23,942,463.90	\$ 325,197.84	101.36%
Gross Profit	\$ 24,267,661.74	\$ -	\$ 24,267,661.74	\$ 23,942,463.90	\$ 23,893,423.00		\$ 325,197.84	101.36%
Expenses								
1110.4 Archiving Services & Exp	0.00		0.00	0.00	0.00	0.00	0.00	
1110.5 Outside Services	5,635.00		5,635.00	12,000.00	12,000.00	0.00	(6,365.00)	46.96%
1120.5 Fire Prevention	8,059.81		8,059.81	9,000.00	9,000.00	0.00	(940.19)	89.55%
1140.5 Payroll Processing Exp	14,210.52		14,210.52	11,000.00	11,000.00	0.00	3,210.52	129.19%
1150.5 Insurance	188,850.62		188,850.62	225,000.00	225,000.00	0.00	(36,149.38)	83.93%
1170.5 Other Miscellaneous Expenses	397.95		397.95	12,000.00	12,000.00	0.00	(11,602.05)	3.32%
1180.5 Education & Travel	2,828.09		2,828.09	5,000.00	5,000.00	0.00	(2,171.91)	56.56%
1200.5 Recruitment			0.00	3,346.82	5,000.00	(1,653.18)	(3,346.82)	0.00%
3010.2 Coats, Boots, Helmets	104,802.60		104,802.60	97,836.00	75,000.00	22,836.00	6,966.60	107.12%
3020.2 Tank Refills, Testing & Rep	16,648.10		16,648.10	20,000.00	20,000.00	0.00	(3,351.90)	83.24%
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.	31,132.79		31,132.79	50,000.00	50,000.00	0.00	(18,867.21)	62.27%
3060.2 Fuel & Electric	84,332.05		84,332.05	100,000.00	100,000.00	0.00	(15,667.95)	84.33%
3070.2 Telephone	10,512.35		10,512.35	55,000.00	55,000.00	0.00	(44,487.65)	19.11%
3090.2 Certiorari	14,415.41		14,415.41	200,000.00	200,000.00	0.00	(185,584.59)	7.21%
3105.4 Uniforms	63,998.40		63,998.40	76,000.00	76,000.00	0.00	(12,001.60)	84.21%

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
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	127,324.54		127,324.54	176,204.90	150,000.00	26,204.90	(48,880.36)	72.26%
3120.4 EMS Supplies and Services	18,635.78		18,635.78	20,000.00	20,000.00	0.00	(1,364.22)	93.18%
3125.4 Computers, Software & Internet	63,692.46		63,692.46	66,200.00	66,200.00	0.00	(2,507.54)	96.21%
3130.4 Office Supplies	5,268.38		5,268.38	8,000.00	8,000.00	0.00	(2,731.62)	65.85%
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	2,181.25		2,181.25	2,000.00	1,500.00	500.00	181.25	109.06%
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	101,204.85		101,204.85	100,000.00	100,000.00	0.00	1,204.85	101.20%
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	116,161.75		116,161.75	200,000.00	200,000.00	0.00	(83,838.25)	58.08%
3410.11 Fire Chief salary	192,406.57		192,406.57	230,000.00	230,000.00	0.00	(37,593.43)	83.66%
3410.12 Assistant Fire Chief Salary	170,210.55		170,210.55	197,000.00	197,000.00	0.00	(26,789.45)	86.40%
3410.13 Fire Captains salary	801,036.04		801,036.04	900,000.00	900,000.00	0.00	(98,963.96)	89.00%
3410.14 Fire Lieutenants salary	1,133,183.12		1,133,183.12	1,330,000.00	1,330,000.00	0.00	(196,816.88)	85.20%
3410.15 Uniformed Firefighters salary	5,215,183.45		5,215,183.45	6,600,000.00	6,600,000.00	0.00	(1,384,816.55)	79.02%
3410.16 Maintenance Workers salary	62,325.20		62,325.20	77,000.00	77,000.00	0.00	(14,674.80)	80.94%
3410.17 Mechanics salary	34,972.50		34,972.50	50,000.00	50,000.00	0.00	(15,027.50)	69.95%
3410.18 Treasurer/Secy/PT Asst salary	137,891.54		137,891.54	176,200.00	176,200.00	0.00	(38,308.46)	78.26%
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	18,178.74		18,178.74	90,000.00	90,000.00	0.00	(71,821.26)	20.20%
3410.48 Labor Consultants			0.00	0.00	0.00	0.00	0.00	
Total 3410.46 Consultants fees	\$ 22,678.74	\$ -	\$ 22,678.74	\$ 190,000.00	\$ 190,000.00	\$ -	\$ (167,321.26)	11.94%
3410.49 Payroll Clearing account	(113,306.72)		(113,306.72)			0.00	(113,306.72)	
3410.81 Disabled Firemen salary -207A's	139,662.97		139,662.97	201,000.00	201,000.00	0.00	(61,337.03)	69.48%
3411.1 Holiday Pay	253,431.48		253,431.48	604,930.56	605,000.00	(69.44)	(351,499.08)	41.89%
3412.1 Retroactive Salary	69.44		69.44	69.44		69.44	0.00	
3413.1 Overtime - Firefighters	721,974.79		721,974.79	1,250,000.00	1,250,000.00	0.00	(528,025.21)	57.76%
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	34,095.43		34,095.43	75,000.00	100,000.00	(25,000.00)	(40,904.57)	45.46%
3413.14 Overtime- Chiefs	18,469.22		18,469.22	25,000.00	0.00	25,000.00	(6,530.78)	73.88%
3413.2 Overtime - Fire Prevention	40,170.19		40,170.19	40,000.00	40,000.00	0.00	170.19	100.43%
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	181,981.09		181,981.09	400,000.00	400,000.00	0.00	(218,018.91)	45.50%
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	695,174.83		695,174.83	860,000.00	860,000.00	0.00	(164,825.17)	80.83%
9030.8 Payroll Tax - MTA	31,018.08		31,018.08	38,823.00	38,823.00	0.00	(7,804.92)	79.90%
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	35,242.00		35,242.00	60,000.00	60,000.00	0.00	(24,758.00)	58.74%
9060.81 Hospital	3,023,572.37		3,023,572.37	4,100,000.00	4,100,000.00	0.00	(1,076,427.63)	73.75%
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%
Total Expenses	\$ 14,565,326.34	\$ 500,000.00	\$ 15,046,857.12	\$ 23,942,463.90	\$ 23,893,423.00	\$ 24,040.90		60.83%
Net Operating Income	\$ 9,702,335.40	\$ 500,000.00	\$ 9,220,804.62	\$ -			\$ 9,220,804.62	
Net Income			\$ 9,220,804.62	\$ -				

Eastchester Fire District 2026 Budget

Eastchester, NY Fire District

Proposed Budget Adopted by the Eastchester BoFC at the September 18, 2025 Meeting

4.68% YOY Change

	2025 Budget	2026	\$ Difference	% Difference
1001 Real Property Taxes	23,872,423.00	24,990,650.00	1,118,227.00	4.68%
2401 Interest Earnings	-	60,000.00	60,000.00	0.00%
2701 Insurance Recoveries	0.00	-	-	0.00%
2705 Miscellaneous Income	0.00	-	-	0.00%
2770 Workers Comp - Reimbursement	21,000.00	21,000.00	-	0.00%
Total Income	\$ 23,893,423.00	\$ 25,071,650.00		

Expenses

3410.15 Uniformed Firefighters salary	6,600,000.00	7,200,000.00	600,000.00	9.09%
9060.81 Hospital	4,100,000.00	4,100,000.00	-	0.00%
9010.8 NYS Retirement	3,600,000.00	3,950,000.00	350,000.00	9.72%
3410.2 Fire Equipment and Capital Outlay	630,000.00	250,000.00	(380,000.00)	-60.32%
3410.21 Cap Imp Station 4 Exterior			-	0.00%
3410.22 Cap Imp Station 4 Interior			-	0.00%
3410.14 Fire Lieutenants salary	1,330,000.00	1,450,000.00	120,000.00	
3410.13 Fire Captains salary	900,000.00	1,020,000.00	120,000.00	13.33%
9020.8 Social Security	860,000.00	903,000.00	43,000.00	5.00%
3411.1 Holiday Pay	605,000.00	700,000.00	95,000.00	15.70%
3413.1 Overtime - Firefighters	1,250,000.00	1,250,000.00	-	0.00%
3413.3 Overtime- Training	150,000.00	160,000.00	10,000.00	6.67%
3413.4 Overtime- Sick Incentive	100,000.00	50,000.00	(50,000.00)	-50.00%
3413.14 Overtime- Chiefs	-	50,000.00	50,000.00	
9040.8 Workers Compensation	255,000.00	255,000.00	-	0.00%
3410.81 Disabled Firemen salary -207A's	201,000.00	201,000.00	-	0.00%
3410.11 Fire Chief salary	230,000.00	254,000.00	24,000.00	10.43%
3410.12 Assistant Fire Chief salary	197,000.00	218,000.00	21,000.00	9.63%
3410.18 Treasurer/Secy/PT Asst salary	176,200.00	176,200.00	-	0.00%
9060.82 Dental	140,000.00	155,000.00	15,000.00	10.71%
3416.1 Terminal Leave	400,000.00	400,000.00	-	0.00%
3410.16 Maintenance Workers salary	77,000.00	77,000.00	-	0.00%
3410.17 Mechanics salary	50,000.00	50,000.00	-	100.00%
9060.83 Optical Plan - Local 916	53,000.00	50,000.00	(3,000.00)	-5.66%
9045.8 Life Insurance - Local 916	46,000.00	55,000.00	9,000.00	19.57%
3413.2 Overtime - Fire Prevention	40,000.00	40,000.00	-	0.00%
3412.1 Retroactive Salary	-	-	-	
3090.2 Certiorari	200,000.00	200,000.00	-	0.00%
3410.47 Consultants fees- Lawyers	90,000.00	90,000.00	-	0.00%
3410.46 Consultants fees- Engineers	100,000.00	100,000.00	-	0.00%
3410.48 Labor Consultants/Attorney fees	-	-	-	
3210.3 Vehicle Maintenance	100,000.00	130,000.00	30,000.00	30.00%
1150.5 Insurance	225,000.00	236,250.00	11,250.00	5.00%
3060.2 Fuel & Electric	100,000.00	110,000.00	10,000.00	10.00%
3240.3 Bldg/Prop Repairs & Maintenance	200,000.00	200,000.00	-	0.00%
3010.2 Coats, Boots, Helmets	75,000.00	110,000.00	35,000.00	46.67%
3070.2 Telephone	55,000.00		(55,000.00)	-100.00%
3414.1 EMT Training	20,000.00	20,000.00	-	0.00%
3050.2 Gasoline, Oil, Grease, Etc.	50,000.00	50,000.00	-	0.00%
3115.4 Emergency Equipment	150,000.00	180,000.00	30,000.00	20.00%
9030.8 Payroll Tax - MTA	38,823.00	41,000.00	2,177.00	5.61%
9050.8 Physician / Medical costs	60,000.00	60,000.00	-	0.00%

Eastchester, NY Fire District

Proposed Budget Adopted by the Eastchester BoFC at the September 18, 2025 Meeting

4.68% YOY Change

	2025 Budget	2026	\$ Difference	% Difference
3160.4 Fire Training	44,000.00	44,000.00	-	0.00%
3105.4 Uniforms	76,000.00	76,000.00	-	0.00%
3120.4 EMS Supplies	20,000.00	20,000.00	-	0.00%
3030.2 Hoses & Nozzles	20,000.00	30,000.00	10,000.00	50.00%
3125.4 Communications & Connectivity	66,200.00	135,000.00	68,800.00	103.93%
3220.3 Radio Equipment & Maintenance	60,000.00	60,000.00	-	0.00%
3410.44 Accountant Year-End fees	17,500.00	19,000.00	1,500.00	8.57%
3040.2 Tires	16,000.00	16,000.00	-	0.00%
3150.4 Elections & Referendums	10,500.00	15,000.00	4,500.00	42.86%
3155.4 Sewer Tax	14,000.00	18,000.00	4,000.00	28.57%
1110.5 Outside Services	12,000.00	12,000.00	-	0.00%
1170.5 Other Miscellaneous Expenses	12,000.00	12,000.00	-	0.00%
3415.1 Sick Leave Incentive	-	-	-	0.00%
3230.3 Ladder & Pump Testing	4,000.00	4,000.00	-	0.00%
1180.5 Education & Travel	5,000.00	5,000.00	-	0.00%
1120.5 Fire Prevention	9,000.00	9,000.00	-	0.00%
3020.2 Tank Refills, Testing & Rep	20,000.00	20,000.00	-	0.00%
1140.5 Payroll Processing Expense	11,000.00	18,000.00	7,000.00	63.64%
3110.4 Shop Equipment & Tools	5,000.00	5,000.00	-	0.00%
3130.4 Office Supplies	8,000.00	8,000.00	-	0.00%
9120.8 HEP B Testing	-	-	-	
3135.4 Postage	1,500.00	1,500.00	-	0.00%
3145.4 Association Dues	1,500.00	1,500.00	-	0.00%
1160.5 Equipment Rental	-	-	-	0.00%
3140.4 Subscriptions	1,200.00	1,200.00	-	0.00%
1190.5 Recruitment	5,000.00	-	(5,000.00)	
3410.42 Accountants / Auditors fees	-	-	-	
3410.48 Labor Consultants/Attorney fees	-	-	-	
3410.49 Payroll Clearing account	-	-	-	

Total Expenses	23,893,423.00	25,071,650.00
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4.684% YOY Change

2026 Budget Highlights

1 This budget includes compensation and benefits for 83 paid firefighters and officers

Firefighter	65
Lieutenant	10
Captain	6
Assistant Chief	1
Chief	1
Total	<u>83</u>

2 A MOA was currently ratified by the Board and the Union, which dictates salaries and related benefits for the period 2025-2027
Comp & Benefits account for approximately 90% of the budget

3 This budget does not include any reserve for capital improvements

The budget does include \$250,000 for replacement of three vehicles per Assistant Chief Yozzo's Apparatus Replacement Plan

4 NYSLRS has released its projected invoices for 2026:

Per the projection, our NYSLRS contribution rates are increasing an average of approximately 10% from 2025.

This contribution rate increase amounts to approximately **\$350,000**.

5 NYSHIP premium rates for 2026 will not be released until after the October Budget Hearing.

2025 rates remained largely consistent from 2024, however, a 12% increase was budgeted.

Based on the above, no additional increase is included in the 2026 budget.

Tax Cap Calculation 2026

Last Year's Levy		23,872,423.00
Tax Base Growth Factor	<u>1.0036</u>	23,958,363.72
Allowable Levy Growth Factor	<u>1.02</u>	24,437,531.00
Available Carryover		<hr/>
Allowable 2026 Levy		24,437,531.00
ERS Exclusion		-
PFRS Exclusion		84,784.00
Tax Levy Limit, Adjusted for Exclusions		24,522,315.00
Allowable Difference (Increase)		649,892.00
Allowable % Increase		2.7224%
Proposed Levy		24,990,650.00
Proposed Increase	4.684%	1,118,227.00
Does Proposed Increase Exceed the Tax Cap?		Yes

Eastchester Fire District- 2025 Fund Balance Estimate

Fund Balance @ 12/31/2024
Per Audited Financial Statements

Nonspendable	\$ 1,080,557.00	
Restricted- Capital Reserve	\$ 374,913.00	
Assigned- 2024 Budget Encumbrances and Liquidity Reserve	\$ 6,674,041.00	
Unassigned	\$ 1,444,919.00	
Total fund balances @ 12/31/2024		\$ 9,574,430.00

Tax collection May 2025 \$ 23,872,423.00

Expenditures through 8/31/25 \$ 11,619,787.87

Estimated Remaining Expenses:

Estimated Operating Expenses (4 months @ est \$1.25M)	\$ 5,000,000.00
December Holiday Pay	\$ 340,000.00
NYSLRS- Per 2025 Estimate	\$ 3,560,000.00

Total Estimated Remaining Expenses \$ 8,900,000.00

Estimated Fund Balance @ 12/31/2025 \$ 12,927,065.13

Nonspendable	\$ 890,000.00
Restricted- Capital Reserve	\$ 377,164.82
Assigned- Liquidity Reserve (4.5 months @ est \$1.25M)	\$ 5,625,000.00
Assigned- 2026 Budget Appropriation	
Assigned- Apparatus	\$ 1,000,000.00

Unassigned \$ 5,034,900.31

NOT TO BE USED BY CLAIMANT

I HEREBY CERTIFY THAT THE ~~ABOVE~~ SPECIFIED ARTICLES AND/OR SERVICES WERE DELIVERED AND/OR RECEIVED BY THE DISTRICT

with (✓) mark



10/16/25

SIGNATURE

Summary			
Warrant 1 Total	10/21/2025	367,886.23	
Chase Ink	10/18/2025	4,189.00	
Total		372,075.23	

Warrant 1

Date	Type	No.	Payee	Category	Due date	Total
10/14/2025	Bill	0070946-IN	AAA EMERGENCY SUPPLY CO, INC.	Tank Refills, Testing & Rep	11/13/2025	\$527.00
10/09/2025	Bill	0070869-IN	AAA EMERGENCY SUPPLY CO, INC.	Tank Refills, Testing & Rep	11/08/2025	\$99.00
10/09/2025	Bill	0070868-IN	AAA EMERGENCY SUPPLY CO, INC.	Tank Refills, Testing & Rep	11/08/2025	\$1,570.25
10/02/2025	Bill	0070734-IN	AAA EMERGENCY SUPPLY CO, INC.	Tank Refills, Testing & Rep	11/01/2025	\$120.00
09/30/2025	Bill	0070702-IN	AAA EMERGENCY SUPPLY CO, INC.	Tank Refills, Testing & Rep	10/30/2025	\$746.22
09/30/2025	Bill	0070701-IN	AAA EMERGENCY SUPPLY CO, INC.	Tank Refills, Testing & Rep	10/30/2025	\$93.01
09/18/2025	Bill	0070491-IN	AAA EMERGENCY SUPPLY CO, INC.	Tank Refills, Testing & Rep	10/18/2025	\$348.00
10/13/2025	Bill	26232	AIR PURIFIERS, INC.	Bldg/Prop Repairs & Maintenance	11/12/2025	\$2,026.00
09/30/2025	Bill	5519308293	AIRGAS	Tank Refills, Testing & Rep	10/30/2025	\$114.29
10/01/2025	Bill	INV-390-01926	Alpine Software, Inc.	Computers, Software & Internet	10/31/2025	\$5,995.00
10/01/2025	Bill	Year 2025	Association of Fire Districts of Westchester County	Association Dues	10/31/2025	\$400.00
10/04/2025	Bill	10.4.25	BEV-AQUA, INC.	Bldg/Prop Repairs & Maintenance	11/03/2025	\$385.00
09/12/2025	Bill	9.12.25	BEV-AQUA, INC.	Bldg/Prop Repairs & Maintenance	10/12/2025	\$825.00
10/06/2025	Bill	20104495	BOND, SCHOENECK & KING, PLLC	Professional Consultants fees	10/16/2025	\$913.50
09/25/2025	Bill	ACH 10.10.25-1	CON EDISON-MAIN ST	Fuel & Electric	10/10/2025	\$78.37
09/25/2025	Bill	ACH 10.10.25-3	CON EDISON-OREGON AVE	Fuel & Electric	10/10/2025	\$297.27
09/25/2025	Bill	ACH 10.10.25	CON EDISON-UNDERHILL	Fuel & Electric	10/10/2025	\$85.48
09/15/2025	Bill	ACH 9.30.25	CON EDISON-WILMOT	Fuel & Electric	09/30/2025	\$125.55
10/02/2025	Bill	568	Con-tees Custom Printing	Uniforms	11/01/2025	\$660.00
09/29/2025	Bill	553	Con-tees Custom Printing	Uniforms	10/29/2025	\$1,740.00
09/25/2025	Bill	1665514956	CORNELLS - Capital One Trade Credit	Bldg/Prop Repairs & Maintenance	11/20/2025	\$745.05
10/14/2025	Bill	300194764	COUGHLIN & GERHART, LLP	Professional Consultants fees	11/13/2025	\$1,494.50
09/15/2025	Bill	2622	CROWN (A/C Heat and Power Corp.)	Bldg/Prop Repairs & Maintenance	10/15/2025	\$455.00
09/15/2025	Bill	2621	CROWN (A/C Heat and Power Corp.)	Bldg/Prop Repairs & Maintenance	10/15/2025	\$320.00
09/15/2025	Bill	2620	CROWN (A/C Heat and Power Corp.)	Bldg/Prop Repairs & Maintenance	10/15/2025	\$645.00
09/19/2025	Bill	19549849	Crystal Clean, LLC	EMS Supplies and Services	09/29/2025	\$4,656.93
10/07/2025	Bill	ACH 11.1.25-2	De Lage Landen Financial Service Inc. (Copier lease)	Office Supplies	11/01/2025	\$148.00
10/07/2025	Bill	ACH 11.1.25	De Lage Landen Financial Service Inc. (Copier lease)	Office Supplies	11/06/2025	\$95.00
09/19/2025	Bill	26402	DEEGAN 957 CORPORATION	Bldg/Prop Repairs & Maintenance	10/19/2025	\$1,020.75
10/07/2025	Bill	INTSCT11454	FIREMATIC SUPPLY CO., INC.	Vehicle Maintenance	11/06/2025	\$1,016.08
09/29/2025	Bill	INTSCT11422	FIREMATIC SUPPLY CO., INC.	Vehicle Maintenance	10/29/2025	\$69.07
10/01/2025	Bill	0007326906	Gannett Media Corp	Other Miscellaneous Expenses	10/31/2025	\$104.00
09/23/2025	Bill	143466	JB Simons/ Simons Uniform	Uniforms	10/23/2025	\$156.00
09/23/2025	Bill	143467	JB Simons/ Simons Uniform	Uniforms	10/23/2025	\$520.00
09/02/2025	Bill	189334	K.E.B. Pest Control	Bldg/Prop Repairs & Maintenance	10/02/2025	\$400.00
10/01/2025	Bill	101577244	LIGHTPATH BUSINESS	Computers, Software & Internet	10/30/2025	\$3,500.69
10/14/2025	Bill	240974	MEDICAL WAREHOUSE	EMS Supplies and Services	11/13/2025	\$436.66
10/09/2025	Bill	240907	MEDICAL WAREHOUSE	EMS Supplies and Services	11/08/2025	\$130.76
10/01/2025	Bill		Metro Truck Tire Service Center	Vehicle Maintenance	10/11/2025	\$3,041.28
10/08/2025	Bill	02-226269	Midland Truck and Auto Parts	Vehicle Maintenance	11/07/2025	\$330.66
09/29/2025	Bill	IN234831	MUNICIPAL EMERGENCY SERVICES	Uniforms	10/29/2025	\$155.00
09/15/2025	Bill	6100138526	NEW YORK POWER AUTHORITY	Fuel & Electric	10/15/2025	\$5,653.73
10/14/2025	Bill	6100139336	NEW YORK POWER AUTHORITY	Fuel & Electric	11/14/2025	\$5,216.80

Handwritten checkmarks in the right margin of the table.

10/15/2025	Bill	12423	NFPA-SUBSCRIPTIONS	Fire Prevention	11/14/2025	\$1,552.50	✓
10/06/2025	Bill	623	NYS EMPLOYEE HEALTH INS. PENDING A/C	Hospital	10/21/2025	\$306,046.59	* ✓
10/06/2025	Bill	13026-2026	NYS AFC - ASSOCIATION OF FIRE CHIEFS	Association Dues	11/05/2025	\$200.00	✓
9/9/2025	Bill	728044W	Partner In Safety, Inc.	Physician / Medical costs	9/9/2025	\$43.00	✓
8/8/2025	Bill	4016	Regiment Security	Bldg/Prop Repairs & Maintenance	9/8/2025	\$200.00	✓
8/13/2025	Bill	693207	Schultz Ford	Vehicle Maintenance	9/13/2025	\$21.26	✓
09/25/2025	Bill	092525101937	Snap-On Tools	Vehicle Maintenance	10/25/2025	\$124.50	✓
09/19/2025	Bill	8012073004	STERICYCLE, INC.	EMS Supplies and Services	10/19/2025	\$151.06	✓
10/02/2025	Bill	51055714	SUNOCO- MAIN	Fuel & Electric	11/01/2025	\$1,339.73	✓
09/26/2025	Bill	August 2025	TOWN OF EASTCHESTER HIGHWAY DEPT.	Gasoline, Oil, Grease, Etc.	10/26/2025	\$3,133.11	✓
10/14/2025	Bill	202507769	TRI-STATE SUPPLY	Bldg/Prop Repairs & Maintenance	11/13/2025	\$61.78	✓
10/09/2025	Bill	202507714	TRI-STATE SUPPLY	Bldg/Prop Repairs & Maintenance	11/08/2025	\$1,925.90	✓
09/29/2025	Bill	198547327	Uline	Bldg/Prop Repairs & Maintenance	10/29/2025	\$83.85	✓
09/24/2025	Bill	11-455306	United Auto Supply of Syracuse	Vehicle Maintenance	10/24/2025	\$256.87	✓
8/21/2025	Bill	11-451943	United Auto Supply of Syracuse	Vehicle Maintenance	9/21/2025	\$265.36	✓
7/23/2025	Bill	11-448783	United Auto Supply of Syracuse	Vehicle Maintenance	8/23/2025	\$171.00	✓
8/20/2025	Bill	11-451800	United Auto Supply of Syracuse	Vehicle Maintenance	9/20/2025	\$267.72	✓
10/01/2025	Bill	Sept 2025	URGENTCARE	Physician / Medical costs	10/31/2025	\$2,250.00	✓
09/25/2025	Bill	ACH 10.15.25-3	VEOLIA - Main St	Fuel & Electric	10/15/2025	\$194.07	✓
09/29/2025	Bill	ACH 10.17.25	VEOLIA - oregon	Fuel & Electric	10/17/2025	\$85.71	✓
09/25/2025	Bill	ACH 10.15.25-2	VEOLIA - POPLAR ST (BRONXVILLE)	Fuel & Electric	10/15/2025	\$154.34	✓
09/25/2025	Bill	ACH 10.15.25-1	VEOLIA - underhill	Fuel & Electric	10/15/2025	\$115.48	✓
09/25/2025	Bill	ACH 10.13.25	VEOLIA - Wilmot	Fuel & Electric	10/13/2025	\$164.15	✓
09/30/2025	Bill	ACH 10.20.25	VERIZON	Telephone	10/20/2025	\$71.77	✓
09/14/2025	Bill	ACH 10.5.25	Verizon (Internet - 357)	Computers, Software & Internet	10/05/2025	\$202.96	✓
09/17/2025	Bill	ACH 10.6.25	Verizon (Internet - 457)	Telephone	10/06/2025	\$214.98	✓
09/23/2025	Bill	ACH 10.14.25	Verizon (Internet -157)	Computers, Software & Internet	10/14/2025	\$228.97	✓
09/21/2025	Bill	ACH 10.10.25	Verizon (Internet- 957)	Computers, Software & Internet	10/10/2025	\$219.67	✓
09/19/2025	Bill	97869	Vincent Service Inc.	Vehicle Maintenance	10/19/2025	\$45.00	✓
09/18/2025	Bill	97812	Vincent Service Inc.	Vehicle Maintenance	10/18/2025	\$45.00	✓
09/17/2025	Bill	97742	Vincent Service Inc.	Vehicle Maintenance	10/17/2025	\$45.00	✓
09/16/2025	Bill	97689	Vincent Service Inc.	Vehicle Maintenance	10/16/2025	\$45.00	✓
09/15/2025	Bill	97630	Vincent Service Inc.	Vehicle Maintenance	10/15/2025	\$45.00	✓
09/05/2025	Bill	97140	Vincent Service Inc.	Vehicle Maintenance	10/05/2025	\$45.00	✓
09/08/2025	Bill		Westchester Drone Ops LLC	Outside Services	10/08/2025	\$410.00	✓

367,886.23

* Starred invoices reviewed by Treasurer

Chase Ink

NY Assoc of Fire Chiefs	284.43	Textbook ✓
Apple	2.99	Storage ✓
Amazon	14.57	Cable ✓
Amazon	217.75	Chairs ✓
Apple	2.99	Storage ✓
Safety Vest	1,549.07	Jackets ✓
Rescue Direct	111.96	Shoring Ops Guide ✓
QuickBooks	115.00	QuickBooks ✓
Home Depot	627.00	Door ✓
Amazon	(110.00)	Return ✓
Microsoft	140.88	Software subscription ✓
Amazon	290.20	Ink ✓
Amazon	445.89	Ink ✓
Home Depot	432.50	Mattress ✓
Amazon	38.28	Office supplies ✓
Amazon	25.49	Office supplies ✓

4,189.00