ECF FY 25/26 Revenue (Preliminary)

01 CATEGORY (TAXES)	FY 24/25 - MidFY	FY 25/26 (Prelim)	Difference
(0100) PROP TAX: CURR SECURED (2% assumption)	$11,487,103.00	$11,716,845.00	$229,742.00
(0100) PROP TAX : SECURED (STATE PROPERTY)	$316,739.00	$316,739.00	$0.00
(0110) PROP TAX: CURR UNSECURED	$228,951.00	$228,951.00	$0.00
(0120) PROP TAX: PRIOR SECURED	-$5,686.00	-$5,686.00	$0.00
(0130) PROP TAX: PRIOR UNSECURED	$6,560.00	$6,560.00	$0.00
(0140) PROP TAX: SUPP CURRENT	$270,673.00	$270,673.00	$0.00
(0150) PROP TAX: SUPP PRIOR	$40,516.00	$40,516.00	$0.00
(0174) TAX: TIMBER YIELD	$48.00	$48.00	$0.00
(0175) TAX: SPECIAL TAX	$518,638.00	$518,638.00	$0.00
(0100) PROPERTY TAX ADMINISTRATIVE COST	-$213,703.00	-$213,703.00	$0.00
03 CATEGORY (FINES AND PENALTIES)			$0.00
(0360) PEN & COST DELIQUENT TAXES	$12,066.00	$12,066.00	$0.00
04 CATEGORY (REV USE MONEY/PROP)			$0.00
(0400) REV: INTEREST	$122,280.00	$122,280.00	$0.00
(0420) RENT: LAND AND BUILDINGS/Station 16	$19,390.00	$19,390.00	$0.00
08 CATEGORY (STATE/FEDERAL REIMBURSMENTS)			$0.00
(0820) ST: HOMEOWNER PROP TAX RELIEF	$70,696.00	$70,696.00	$0.00
(0881) ST: MANDATED REIMBURSEMENTS	$438,272.00	$438,272.00	$0.00
(1100) Station 16/27 lease budget	$0.00	$94,224.00	$94,224.00
12 CATEGORY (OTHER GOV AGENCY)			$0.00
(1200) Temporary T.O.T. reimbursement	$83,000.00	$83,000.00	$0.00
(1207) REV: SHINGLE SPRINGS RANCHERIA	$680,300.00	$680,300.00	$0.00
13 - 16 CATEGORY (SERVICE CHARGES)			$0.00
(1310) SPECIAL ASSESSMENTS	$5,159.00	$5,159.00	$0.00
(1400/1401) PLAN & ENG: SERVICES AND FEES	$149,198.00	$149,198.00	$0.00
(1403) Development fee transfer	$260,417.00	$0.00	-$260,417.00
(1686) JPA ADMINISTRATIVE FEE (assumes new K)	$450,000.00	$624,080.00	$174,080.00
18 CATEGORY (INTRFND: SRV BTWN FND TYPE)			$0.00
(1800) Transfer payment for Station 28/apparatus	$1,442,277.00	$138,040.00	-$1,304,237.00
19 CATEGORY (MISCELLANEOUS REV)			$0.00
(1940) MISC: REVENUE: 1st Responder/Grants	$226,000.00	$226,000.00	$0.00
(1947) INSURANCE REFUND	$11,910.00	$11,910.00	$0.00
20 CATEGORY (OTHER FIN SOURCES)			$0.00
(2000) SALE FIXED ASSETS			$0.00
Total District Annual Revenue	**$16,620,804.00**	**$15,554,196.00**	**-$1,066,608.00**

ECF Financial Summary FY 25/26 (Preliminary)

Revenue	FY 25/26
Revenue (recurring - including Station 28 draw down payment)	$15,554,196.00
Expenditures	$15,453,224.00
Budget Surplus	$100,972.00
Total Budget adopted for FY 25/26	**$15,554,196.00**

Expenditure/Allocation Summary	FY 25/26
Salaries & Benefits	$12,850,940.00
Services & Supplies	$1,816,520.00
Debt Service/Audit Findings (Station 28 payment)	$138,040.00
Improvements to Fire Stations/training ground materials	$209,224.00
Safety Equipment	$38,500.00
Annual allocation towards emergency vehicle replacement	$400,000.00
Total Expenditures/Allocation for FY 25/26	**$15,453,224.00**

Undesignated Reserve Account Balance	FY 25/26
General Undesignated Reserve Fund	$2,370,211.00
SK leave carry-over balances (FMLA potentiality)	$500,000.00
Fire hose capital replacement fund	$15,000.00
Total available undesignated reserve balance	**$2,885,211.00**

ECF FY 25/26 Designated/Special Purpose Funds (Preliminary)

Fixed & rolling capital/administrative funds	FY 25/26
General Apparatus Fund (end of FY 25/26 projection)	$434,221.00
Station 19 remodel	$400,000.00
Station 28 pay-off	$1,274,000.00
Total	**$2,108,221.00**

Development fees	FY 25/26
Development Fee Balance City of Placerville (Designated)	$521,675.00
Development Fee Balance other areas of District (Designated)	$453,218.00
Cafeteria Plan Fund (Designated)	$23,493.00
Total	**$998,386.00**

Restricted Fund(s)	FY 25/26
Red Hawk Administration Fund	$600,000.00
Career track curriculum funds	$190,000.00
Total	**$790,000.00**

ECF Salaries/Benefits Class 3000 Page 1 (Preliminary)

3000 Salaries	24/25 Mid-Y	25/26 Prelim.	Difference
Fire Chief (1)	$230,000.00	$230,000.00	$0.00
Deputy Chief (2) increase above DC only	$0.00	$54,000.00	$54,000.00
Division Chief (4)	$858,399.00	$648,798.00	-$209,601.00
Fire Captain (16) (15 engine, 1 specialist)	$1,831,710.00	$1,914,190.00	$82,480.00
Engineer (15)	$1,437,944.00	$1,472,773.00	$34,829.00
FF/PM (4), FF/EMT (8)	$889,237.00	$895,759.00	$6,522.00
Administrative Support (3)	$207,000.00	$280,000.00	$73,000.00
AMA contract/BOD Pay/step increases	$190,000.00	$190,000.00	$0.00
Total	**$5,644,290.00**	**$5,685,520.00**	**$41,230.00**

3002 Overtime	24/25 Mid-Y	25/26 Prelim.	Difference
Sick Leave Coverage	$321,364.00	$505,855.00	$184,491.00
Vacation Leave Coverage	$788,056.00	$736,944.00	-$51,112.00
Strike Team Coverage	$185,000.00	$185,000.00	$0.00
Total	**$1,294,420.00**	**$1,427,799.00**	**$133,379.00**

3004 Additional Compensation	24/25 Mid-Y	25/26 Prelim.	Difference
FLSA	$126,879.00	$121,776.00	-$5,103.00
Uniform Allowance	$35,800.00	$35,100.00	-$700.00
Holiday Pay	$156,161.00	$158,380.00	$2,219.00
District incentivized programs	$19,200.00	$19,200.00	$0.00
Employee 457 contributions	$76,130.00	$78,252.00	$2,122.00
Total	**$414,170.00**	**$412,708.00**	**-$1,462.00**

3020 Retirement	24/25 Mid-Y	25/26 Prelim.	Difference
Safety ("Classic") Normal Cost	$760,685.00	$610,768.00	-$149,917.00
Safety FY 24/25 UAL (with 1.75% HTL proxy)	$1,869,300.00	$2,052,118.00	$182,818.00
Increase in "Classic" retiree demographic	$0.00	$0.00	$0.00
Safety (PEPRA) Normal Cost	$297,221.00	$349,871.00	$52,650.00
Miscellaneous Normal Cost	$21,000.00	$21,000.00	$0.00
Miscellaneous FY 24/25 UAL	$73,444.00	$73,444.00	$0.00
Total	**$3,021,650.00**	**$3,107,201.00**	**$85,551.00**

	24/25 Mid-Y	25/26 Prelim.	Difference
Page Total	**$10,374,530.00**	**$10,633,228.00**	**$258,698.00**

ECF Benefit Detail FY 25/26 Class 3000 Page 2 (Preliminary)

3021 Social Security	24/25 Mid-Y	25/26 Prelim.	Difference
Social Security	$6,467.00	$6,661.00	$194.00
Total	**$6,467.00**	**$6,661.00**	**$194.00**

3022 Medicare	24/25 Mid-Y	25/26 Prelim.	Difference
Medicare	$112,000.00	$116,480.00	$4,480.00
Total	**$112,000.00**	**$116,480.00**	**$4,480.00**

3040 Health Insurance	24/25 Mid-Y	25/26 Prelim.	Difference
Current Employee Health	$1,120,000.00	$1,120,000.00	$0.00
Retiree Health	$115,664.00	$115,664.00	$0.00
Dental Insurance	$55,397.00	$55,397.00	$0.00
Total	**$1,291,061.00**	**$1,291,061.00**	**$0.00**

3041 Unemployment Ins.	24/25 Mid-Y	25/26 Prelim.	Difference
Unemployment Insurance	$4,200.00	$4,326.00	$126.00
Total	**$4,200.00**	**$4,326.00**	**$126.00**

3042 Long-term Disability	24/25 Mid-Y	25/26 Prelim.	Difference
Long-term Disability	$25,200.00	$25,956.00	$756.00
Total	**$25,200.00**	**$25,956.00**	**$756.00**

3044 Vision Insurance	24/25 Mid-Y	25/26 Prelim.	Difference
Vision Insurance Plan	$14,700.00	$15,141.00	$441.00
Total	**$14,700.00**	**$15,141.00**	**$441.00**

3060 Workers Compensation	24/25 Mid-Y	25/26 Prelim.	Difference
FASIS	$637,087.00	$758,087.00	$121,000.00
Total	**$637,087.00**	**$758,087.00**	**$121,000.00**

	24/25 Mid-Y	25/26 Prelim.	Difference
Class 3000 Page 2 Total	**$2,090,715.00**	**$2,217,712.00**	**$126,997.00**

	24/25 Mid-Y	25/26 Prelim.	Difference
***Class 3000 total for FY 25/26**	**$12,465,245.00**	**$12,850,940.00**	**$385,695.00**

ECF Services & Supplies FY 25/26 Page 1 (Preliminary)

4020 Clothing	24/25 Mid-Y	25/26 Prelim.	Difference
Safety Boots	$15,000.00	$15,000.00	$0.00
Total	$15,000.00	$15,000.00	$0.00

4021 Fire Turnouts	24/25 Mid-Y	25/26 Prelim.	Difference
Safety Equipment; Structural PPE	$10,000.00	$10,000.00	$0.00
Wild land PPE	$1,500.00	$1,500.00	$0.00
FATS Tags	$15,000.00	$15,000.00	$0.00
Total	$26,500.00	$26,500.00	$0.00

4022 Uniforms	24/25 Mid-Y	25/26 Prelim.	Difference
Job Shirts/Jackets	$15,000.00	$15,000.00	$0.00
Total	$15,000.00	$15,000.00	$0.00

4040 Communications	24/25 Mid-Y.	25/26 Prelim.	Difference
Dispatch	$75,600.00	$75,600.00	$0.00
Internet (add fiber-optic upgrade)	$24,360.00	$24,360.00	$0.00
Telephone - Long Distance	$36,750.00	$36,750.00	$0.00
Cellular Telephone	$42,630.00	$42,630.00	$0.00
District Website Maintenance	$11,760.00	$11,760.00	$0.00
Total	$191,100.00	$191,100.00	$0.00

4060 Meal Purchases	24/25 Mid-Y.	25/26 Prelim.	Difference
During Incidents	$4,000.00	$4,000.00	$0.00
During Professional Meetings	$1,200.00	$1,200.00	$0.00
Total	$5,200.00	$5,200.00	$0.00

4080 Household Expenses	24/25 Mid-Y.	25/26 Prelim.	Difference
Station Services	$31,500.00	$31,500.00	$0.00
Total	$31,500.00	$31,500.00	$0.00

4085 Refuse Disposal	24/25 Mid-Y.	25/26 Prelim.	Difference
During Incidents	$19,950.00	$19,950.00	$0.00
Total	$19,950.00	$19,950.00	$0.00

	24/25 Mid-Y.	25/26 Prelim.	Difference
FY 25/26 Page Total	**$304,250.00**	**$304,250.00**	**$0.00**

ECF Services & Supplies FY 25/26 Page 2 (Preliminary)

4087 Extermination	24/25 Mid-Y	25/26 Prelim.	Difference
Station Extermination	$1,050.00	$1,050.00	$0.00
Total	$1,050.00	$1,050.00	$0.00

4100 Insurance	24/25 Mid-Y	25/26 Prelim.	Difference
Fire, Theft, Property	$180,000.00	$230,000.00	$50,000.00
Employee Life Insurance	$6,300.00	$6,300.00	$0.00
Total	$186,300.00	$236,300.00	$50,000.00

4140 Equipment Maintenance	24/25 Mid-Y	25/26 Prelim.	Difference
Chainsaws	$250.00	$250.00	$0.00
Extinguisher Maintenance	$1,500.00	$1,500.00	$0.00
General Equipment Maintenance	$6,000.00	$6,000.00	$0.00
Extrication Equipment	$1,000.00	$1,000.00	$0.00
Miscellaneous Equipment Maint.	$1,000.00	$1,000.00	$0.00
Total	$9,750.00	$9,750.00	$0.00

4142 Radio Maintenance	24/25 Mid-Y	25/26 Prelim.	Difference
Radio Equipment	$8,000.00	$8,000.00	$0.00
Total	$8,000.00	$8,000.00	$0.00

4145 Maintenance: Equipment Parts	24/25 Mid-Y	25/26 Prelim.	Difference
SCBA Maintenance	$15,750.00	$15,750.00	$0.00
Equipment Parts	$500.00	$500.00	$0.00
Chainsaw Parts	$500.00	$500.00	$0.00
Misc. Parts	$500.00	$500.00	$0.00
Total	$17,250.00	$17,250.00	$0.00

4160 Vehicle Maint. Service Contract	24/25 Mid-Y	25/26 Prelim.	Difference
Mechanics Services	$61,950.00	$61,950.00	$0.00
Total	$61,950.00	$61,950.00	$0.00

4162 Vehicle Maintenance: Supplies	24/25 Mid-Y	25/26 Prelim.	Difference
Vehicle Supplies	$100,000.00	$100,000.00	$0.00
Total	$100,000.00	$100,000.00	$0.00

	24/25 Mid-Y	25/26 Prelim.	Difference
FY 25/26 Page Total	**$384,300.00**	**$434,300.00**	**$50,000.00**

ECF Services & Supplies FY 25/26 Page 3 (Preliminary)

4164 Vehicle Tires/Tubes	24/25 Mid-Y	25/26 Prelim.	Difference
Vehicle Tires	$31,500.00	$31,500.00	$0.00
Total	$31,500.00	$31,500.00	$0.00

4180 Building Improvements	24/25 Mid-Y	25/26 Prelim.	Difference
Station Improvements	$10,000.00	$10,000.00	$0.00
Total	$10,000.00	$10,000.00	$0.00

4197 Building Supplies	24/25 Mid-Y	25/26 Prelim.	Difference
Supplies	$15,750.00	$15,750.00	$0.00
Total	$15,750.00	$15,750.00	$0.00

4220 Memberships	24/25 Mid-Y	25/26 Prelim.	Difference
Professional Organizations	$10,000.00	$10,000.00	$0.00
Total	$10,000.00	$10,000.00	$0.00

4260 Office Expense	24/25 Mid-Y	25/26 Prelim.	Difference
Miscellaneous Office Supplies	$10,500.00	$10,500.00	$0.00
Total	$10,500.00	$10,500.00	$0.00

4261 Postage	24/25 Mid-Y	25/26 Prelim.	Difference
General Postage	$3,150.00	$3,150.00	$0.00
Total	$3,150.00	$3,150.00	$0.00

4263 Subscriptions	24/25 Mid-Y	25/26 Prelim.	Difference
Periodicals	$200.00	$200.00	$0.00
Total	$200.00	$200.00	$0.00

	25/25 Mid-Y	25/26 Prelim.	Difference
FY 25/26 Page Total	**$81,100.00**	**$81,100.00**	**$0.00**

ECF Services and Supplies FY 25/26 Page 4 (Preliminary)

4300 Professional Services	24/25 Mid-Y	25/26 Prelim.	Difference
CPS Testing/Assessments	$1,050.00	$1,050.00	$0.00
Annual Audit	$13,650.00	$13,650.00	$0.00
CPA Services	$10,500.00	$10,500.00	$0.00
IT services/equip.	$144,000.00	$144,000.00	$0.00
Consultant(s)	$15,000.00	$15,000.00	$0.00
Elections	$0.00	$0.00	$0.00
A&E Consulting Group	$4,000.00	$4,000.00	$0.00
Employee Assistance Program	$7,350.00	$7,350.00	$0.00
Employee Backgrounds	$2,100.00	$2,100.00	$0.00
El Dorado County LAFCO	$7,980.00	$7,980.00	$0.00
Explorer Program	$500.00	$500.00	$0.00
Printing, Engraving, Alterations	$2,650.00	$2,650.00	$0.00
Department Health and Wellness Program	$63,000.00	$63,000.00	$0.00
Total	$271,780.00	$271,780.00	$0.00

4313 Legal Services	24/25 Mid-Y	25/26 Prelim.	Difference
Legal Services/Consultation	$34,650.00	$34,650.00	$0.00

4324 Medical/Dental/Lab	24/25 Mid-Y	25/26 Prelim.	Difference
Medical Aid (Work Related Injury)	$21,000.00	$21,000.00	$0.00
Total	$21,000.00	$21,000.00	0.00

4400 Publications & Legal Notices	24/25 Mid-Y	25/26 Prelim.	Difference
Election Notices	$0.00	$0.00	$0.00
Budget Hearings	$0.00	$0.00	$0.00
Miscellaneous	$1,000.00	$1,000.00	$0.00
Total	$1,000.00	$1,000.00	$0.00

4420 Rents & Leases of Equipment	24/25 Mid-Y	25/26 Prelim.	Difference
Copiers	$16,800.00	$16,800.00	$0.00
Audio/Visual Equipment	$0.00	$0.00	$0.00
Telephone Equipment	$2,415.00	$2,415.00	$0.00
Total	$19,215.00	$19,215.00	$0.00

	24/25 Mid-Y	25/26 Prelim.	Difference
FY 25/26 Page total	**$347,645.00**	**$347,645.00**	**$0.00**

ECF Services & Supplies FY 25/26 Page 5 (Preliminary)

4460 Rents & Leases of Equipment	24/25 Mid-Y	25/26 Prelim.	Difference
Lease of Postage Machine/Water Disposal	$525.00	$525.00	$0.00
Total	$525.00	$525.00	$0.00

4461 Equipment (Minor)	24/24 Mid-Y	25/26 Prelim.	Difference
General Minor Equipment (AVL upgrades)	$70,500.00	$70,500.00	$0.00
Investigation	$3,700.00	$3,700.00	$0.00
Prevention Division	$500.00	$500.00	$0.00
Audio/Visual Support	$0.00	$0.00	$0.00
Administration	$2,000.00	$2,000.00	$0.00
Computer/Camera Equipment	$8,000.00	$8,000.00	$0.00
Total	$84,700.00	$84,700.00	$0.00

4462 Equipment	24/25 Mid-Y	25/26 Prelim.	Difference
Computer Equipment	$9,000.00	$9,000.00	$0.00
Total	$9,000.00	$9,000.00	$0.00

4500 Special Department Expense	24/25 Mid-Y	25/26 Prelim.	Difference
Prevention (General/Public Education)	$7,000.00	$7,000.00	$0.00
Prevention (Interwest Program)	$5,000.00	$5,000.00	$0.00
DMV Renewals	$250.00	$250.00	$0.00
Administration/Badges/Awards/Flags	$500.00	$500.00	$0.00
Manuals (Network)	$600.00	$600.00	$0.00
Manuals (Prevention)	$600.00	$600.00	$0.00
General Training Items	$1,000.00	$1,000.00	$0.00
CPR/Fire EMS supplies	$20,000.00	$20,000.00	$0.00
Total	$34,950.00	$34,950.00	$0.00

4503 Staff Development	24/25 Mid-Y	25/26 Prelim.	Difference
Instructor reimbursement	$5,000.00	$5,000.00	$0.00
Total	$5,000.00	$5,000.00	$0.00

	24/25 Mid-Y	25/26 Prelim.	Difference
FY 25/26 Page Total	**$134,175.00**	**$134,175.00**	**$0.00**

ECF Services and Supplies FY 25/26 Page 6 (Preliminary)

4507 Fire & Safety Supplies	24/25 Mid-Y	25/26 Prelim.	Difference
Fire Hose and Supplies; Replacement/Repair	$20,000.00	$20,000.00	$0.00
Technical Rescue Equipment	$9,000.00	$9,000.00	$0.00
Firefighting Foam	$1,000.00	$1,000.00	$0.00
Total	$30,000.00	$30,000.00	$0.00

4536 Retirement Health Care Opt-out	$60,000.00	$60,000.00	$0.00

4539 Software License	24/25 Mid-Y	25/26 Prelim.	Difference
Firehouse Software Maintenance Agreement	$10,500.00	$10,500.00	$0.00
TeleStaff Maintenance Agreement	$36,750.00	$36,750.00	$0.00
Target Solutions & Web Staff Agreement	$36,750.00	$36,750.00	$0.00
Telestaff Software Upgrade	$10,500.00	$10,500.00	$0.00
Computer programs/license upgrades	$0.00	$0.00	$0.00
Total	$94,500.00	$94,500.00	$0.00

4540 MOU Training Reimbursement	24/25 Mid-Y	25/26 Prelim.	Difference
MOU approved training reimbursement	$20,800.00	$20,800.00	$0.00
Total	$20,800.00	$20,800.00	$0.00

4606 Fuel Purchases	24/25 Mid-Y	25/26 Prelim.	Difference
Fire District Fuel	$162,750.00	$162,750.00	$0.00
Total	$162,750.00	$162,750.00	$0.00

4700 Utilities	24/25 Mid-Y	25/26 Prelim.	Difference
Water	$12,600.00	$12,600.00	$0.00
Electricity	$84,525.00	$84,525.00	$0.00
Propane	$49,875.00	$49,875.00	$0.00
Total	$147,000.00	$147,000.00	$0.00

FY 25/26 Page Total	$515,050.00	$515,050.00	$515,050.00

	24/25 Mid-Y	25/26 Prelim.	Difference
FY 25/26 Class 4000 total	$1,767,220.00	$1,816,520.00	$49,300.00

ECF Debt Service FY 25/26 Page 1 (Preliminary)

Class 5000	24/25 Mid-Y	25/26 Prelim.
5060 Facilities	$99,204.00	$99,204.00
5100 Interest	$38,836.00	$38,836.00
5142 Audit Findings	$0.00	$0.00
Total	$138,040.00	$138,040.00

Class 5000 Total		$138,040.00

Transfer out of Designated Funds into Class 5000		**$138,040.00**

ECF Class 6000 FY 25/26 (Preliminary)

6020 Structures & Improvements	24/25 Mid-Y	25/26 Prelim.	Difference
Station Improvements	$100,000.00	$100,000.00	$0.00
Training ground materials	$15,000.00	$15,000.00	$0.00
Station 16/27 lease budget capital improvements	$0.00	$94,224.00	$94,224.00
Class 6020 Total	**$115,000.00**	**$209,224.00**	**$94,224.00**

6040 Equipment	24/25 Mid-Y	25/26 Prelim.	Difference
Safety Equipment; Stucturual PPE	$35,000.00	$35,000.00	$0.00
Wildland PPE	$3,000.00	$3,000.00	$0.00
FATS Tags	$500.00	$500.00	$0.00
One-time transfer from app. funds & dev. funds for app./equip.	$1,304,000.00	$0.00	$1,304,000.00
Generational Apparatus Replacement	$400,000.00	$400,000.00	$0.00
Class 6040 Total	**$1,742,500.00**	**$438,500.00**	**$1,304,000.00**

	24/25 Mid-Y	25/26 Prelim.	Difference
Total Class 6000 Expenditures	**$1,857,500.00**	**$647,724.00**	**-$1,209,776.00**

ECF-JPA FY 25-26 Financial Summary (Preliminary)			
Revenue	**FY 24/25**	**FY 25/26**	**Difference**
Revenue	$6,500,000.00	$6,500,000.00	$0.00
Expenditures	$6,170,217.00	$6,346,654.00	$176,437.00
Total Expenditures	$6,170,217.00	$6,346,654.00	$176,437.00

Expenditure/Allocation Summary	**FY 24/25**	**FY 25/26**	**Difference**
Salaries & Benefits	$5,700,799.00	$5,877,236.00	$176,437.00
Administrative costs	$469,418.00	$469,418.00	$0.00
Total Expenditures	$6,170,217.00	$6,346,654.00	$176,437.00

Budgeted Surplus	**FY 24/25**	**FY 25/26**	**Difference**
	$329,783.00	$153,346.00	-$176,437.00

ECF-JPA FY 25-26 (Preliminary) Page 1			
3000 Salaries	**FY 24/25**	**FY 25/26**	**Difference**
Employee salaries	$2,476,367.00	$2,436,941.00	-$39,426.00
Step increases, vac increase, E+F	$75,000.00	$75,000.00	$0.00
Total(s)	$2,551,367.00	$2,511,941.00	-$39,426.00

3002 Overtime	**FY 24/25**	**FY 25/26**	**Difference**
Sick Leave Coverage	$174,346.00	$258,466.00	$84,120.00
Vacation Leave Coverage	$265,020.00	$262,717.00	-$2,303.00
Total(s)	$439,366.00	$521,183.00	$81,817.00

3004 Additional Compensation	**FY 24/25**	**FY 25/26**	**Difference**
FLSA	$40,560.00	$39,555.00	-$1,005.00
Uniform Allowance	$21,000.00	$21,000.00	$0.00
Ambulance stipend	$150,000.00	$200,000.00	$50,000.00
Employee 457 contributions	$22,713.00	$22,150.00	-$563.00
Holiday Pay	$77,486.00	$76,582.00	-$904.00
Total(s)	$311,759.00	$359,287.00	$47,528.00

3020 Retirement	**FY 24/25**	**FY 25/26**	**Difference**
Safety "Service Cost"	$355,000.00	$334,630.00	-$20,370.00
Safety FY 25/26 "UAL"	$931,108.00	$1,026,059.00	$94,951.00
Total(s)	$1,286,108.00	$1,360,689.00	$74,581.00

	FY 24/25	**FY 25/26**	**Difference**
Page Total	$4,588,600.00	$4,753,100.00	$164,500.00

ECF-JPA FY 25/26 (Preliminary) Page 2			
3021 Social Security	**FY 24/25**	**FY 25/26**	**Difference**
Social Security	$500.00	$500.00	$0.00
Total(s)	$500.00	$500.00	$0.00

3022 Medicare	**FY 24/25**	**FY 25/26**	**Difference**
Medicare	$37,898.00	$37,323.00	-$575.00
Total(s)	$37,898.00	$37,323.00	-$575.00

3040 Health Insurance	**FY 24/25**	**FY 25/26**	**Difference**
Current Employee Health	$677,400.00	$689,700.00	$12,300.00
Retirement healthcare	$112,500.00	$85,712.00	-$26,788.00
Total(s)	$789,900.00	$775,412.00	-$14,488.00

3042 Long-term Disability	**FY 24/25**	**FY 25/26**	**Difference**
Long-term Disability	$10,901.00	$10,901.00	$0.00
Total(s)	$10,901.00	$10,901.00	$0.00

3060 Workers Compensation	**FY 24/25**	**FY 25/26**	**Difference**
FASIS	$273,000.00	$300,000.00	$27,000.00
Special Assessment	$0.00	$0.00	$0.00
Total(s)	$273,000.00	$300,000.00	$27,000.00

4300 PPE/Equipment	**FY 24/25**	**FY 25/26**	**Difference**
Adminstrative costs/rent/utilities	$469,418.00	$469,418.00	$469,418.00
Total (shown as intra-fund transfer to ECF)	$469,418.00	$469,418.00	$469,418.00

	FY 24/25	**FY 25/26**	**Difference**
Page Total	$1,581,617.00	$1,593,554.00	$11,937.00