



**EAST FORK FIRE
PROTECTION DISTRICT**

TENTATIVE BUDGET

FY 26-27



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East Fork Fire
Budget Summary
 FY 2026-27

	2025/26		2026/27 Budget	Change			
	Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended Vs. Tentative	
FUND 650 - EAST FORK FIRE GENERAL OPERATIONS							
Operating Revenues							
Ad Valorem Taxes	13,539,940	13,539,940	14,429,612	889,672	6.6%	889,672	6.6%
Intergovernmental	4,107,319	4,107,319	4,398,464	291,145	7.1%	291,145	7.1%
Charges For Service	4,911,945	5,070,208	7,154,954	2,243,009	45.7%	2,084,746	41.1%
Miscellaneous Revenue	315,685	324,185	1,079,064	763,379	241.8%	754,879	232.9%
Total Operating Revenues	22,874,889	23,041,652	27,062,094	4,187,205	18.3%	4,020,442	17.4%
Other Financing Sources	5,000	5,000	5,000	-	0.0%	-	0.0%
Total Revenues/Other Sources	22,879,889	23,046,652	27,067,094	4,187,205	18.3%	4,020,442	17.4%
Opening Fund Balance/Reserves	6,093,825	6,881,827	4,704,613	(1,389,212)	-22.8%	(2,177,214)	-31.6%
Total Resources	28,973,714	29,928,479	31,771,707	2,797,993	9.7%	1,843,228	6.2%
Operating Expenditures							
Salaries & Wages	10,889,616	11,047,879	11,813,670	924,054	8.5%	765,791	6.9%
Employee Benefits	8,059,207	8,181,539	9,483,801	1,424,594	17.7%	1,302,262	15.9%
Service & Supplies	3,361,398	3,467,090	3,910,238	548,840	16.3%	443,148	12.8%
Total Operating Expenditures	22,310,221	22,696,508	25,207,709	2,897,488	13.0%	2,511,201	11.1%

East Fork Fire
Budget Summary
 FY 2026-27

	2025/26		2026/27 Budget	Change			
	Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended Vs. Tentative	
Other							
Debt Service	448,545	448,545	671,467	222,922	49.7%	222,922	49.7%
Capital Projects and Outlay	3,019,820	3,588,298	2,237,413	(782,407)	-25.9%	(1,350,885)	-37.6%
Contingency	334,653	334,653	378,116	43,463	13.0%	43,463	13.0%
Total Other	3,803,018	4,371,496	3,286,996	(516,022)	-13.6%	(1,084,500)	-24.8%
rHRA Reserve	-	-	-	-	0.0%	-	0.0%
Ending Fund Balance	2,860,475	2,860,475	3,277,002	416,527	14.6%	416,527	14.6%
Total Requirements	28,973,714	29,928,479	31,771,707	2,797,993	9.66%	1,843,228	6.16%
Contingency %	1.50%	1.47%	1.50%				
Ending Fund Balance %	12.82%	12.60%	13.00%				
			-				

East Fork Fire
Budget Summary
 FY 2026-27

	2025/26		2026/27 Budget	Change			
	Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended Vs. Tentative	
<u>FUND 651 - EMERGENCY FUND</u>	367,097	367,097	391,521	24,424	6.7%	24,424	6.7%
TOTAL ALL FUNDS	29,340,811	30,295,576	32,163,228	2,822,417	9.6%	1,867,652	6.2%
Total Expenditures By Department							
Administration (Dept. 231)	19,331,454	19,632,049	2,617,551	(16,713,903)	-86.5%	(17,014,498)	-86.7%
Prevention (Dept. 232)	23,250	23,250	699,025	675,775	2906.6%	675,775	2906.6%
Training (Dept. 235)	115,000	123,900	540,814	425,814	370.3%	416,914	336.5%
Suppression (Dept. 251)	3,901,086	4,487,820	17,112,514	13,211,428	338.7%	12,624,694	281.3%
Business Ops (Dept. 252)	4,930,238	5,296,411	4,807,481	(122,757)	-2.5%	(488,930)	-9.2%
Fuels (Dept. 264)			1,501,337	1,501,337	100.0%	1,501,337	100.0%
Volunteers (Dept. 266)	25,000	25,000	166,400	141,400	565.6%	141,400	565.6%
Emergency (Dept. 293)	367,097	367,097	391,521	24,424	6.7%	24,424	6.7%
Debt Service (Dept. 297)	448,545	448,545	671,467	222,922	49.7%	222,922	49.7%

East Fork Fire
Fund 650 - Revenue Detail
 FY 2026-27

		2025/26		2026/27 Budget	Change			
		Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative	
TAXES								
311-100	Ad Valorem - Current	13,038,735	13,038,735	13,831,640	792,905	6.08%	792,905	6.08%
311-200	Centrally Assessed Prop Tax	159,845	159,845	231,787	71,942	45.0%	71,942	45.0%
311-700	Personal Property Current	341,360	341,360	366,185	24,825	7.3%	24,825	7.3%
	Total Taxes	13,539,940	13,539,940	14,429,612	889,672	6.6%	889,672	6.6%
INTERGOVERNMENTAL								
333-209	GEMT (Medicaid)(Fed Rev)	975,000	975,000	1,100,000	125,000	12.8%	125,000	12.8%
334-800	Grant - NDF -Fed	467,000	467,000	497,000	30,000	6.4%	30,000	6.4%
335-001	State Consolidated Tax Distribution	2,544,532	2,544,532	2,673,437	128,905	5.1%	128,905	5.1%
337-001	Alpine Contract	120,787	120,787	128,027	7,240	6.0%	7,240	6.0%
	Total Intergovernmental	4,107,319	4,107,319	4,398,464	291,145	7.1%	291,145	7.1%
CHARGES FOR SERVICE								
341-509	Fire Plan Check & Permit Fees	550,000	550,000	450,000	(100,000)	-18.2%	(100,000)	-18.2%
341-515	Inspection Fee	60,000	60,000	60,000	-	0.0%	-	0.0%
341-528	Technology Fee	12,000	12,000	6,000	(6,000)	-50.0%	(6,000)	-50.0%
341-535	Water Initiative Fee	195,000	195,000	297,180	102,180	52.4%	102,180	52.4%
342-500	Ambulance Fees	10,023,850	10,023,850	10,324,566	300,716	3.0%	300,716	3.0%
342-501	Collection Loss	(668,795)	(668,795)	(688,859)	(20,064)	3.0%	(20,064)	3.0%
342-502	Govt & Contractual/Mandatory Write-offs	(5,352,610)	(5,352,610)	(5,513,188)	(160,578)	3.0%	(160,578)	3.0%
342-510	Sierra Saver Fees	50,000	50,000	50,000	-	0.0%	-	0.0%
342-521	Standby Revenue	12,500	12,500	12,500	-	0.0%	-	0.0%
343-001	Outside District Assistance For Hire	-	158,263	1,389,978	1,389,978	100.0%	1,231,715	778.3%
343-002	Fuels Management	30,000	30,000	766,777	736,777	2455.9%	736,777	2455.9%
	Total Charges For Service	4,911,945	5,070,208	7,154,954	2,243,009	45.7%	2,084,746	41.1%

East Fork Fire
Fund 650 - Revenue Detail
 FY 2026-27

		2025/26		2026/27 Budget	Change			
		Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative	
MISCELLANEOUS REVENUES								
360-800	Miscellaneous Rev	5,000	5,000	5,000	-	0.0%	-	0.0%
360-805	Administrative Fee-OD			224,203	224,203	100.0%	224,203	100.0%
360-900	Reimbursement - Battle Born Medivac			614,002	614,002	100.0%	614,002	100.0%
361-200	Interest on Investment	4,000	4,000	6,000	2,000	50.0%	2,000	50.0%
361-211	Investment Earnings-LGIP	248,000	248,000	148,912	(99,088)	-40.0%	(99,088)	-40.0%
362-100	Rents/Leases	57,685	66,185	70,947	13,262	23.0%	4,762	7.2%
367-102	Donations	1,000	1,000	10,000	9,000	900.0%	9,000	900.0%
	Total Miscellaneous Revenues	315,685	324,185	1,079,064	763,379	241.8%	754,879	232.9%
TOTAL OPERATING REVENUES		22,874,889	23,041,652	27,062,094	4,187,205	18.3%	4,020,442	17.4%
OTHER FINANCING SOURCES								
391-100	Sale of Property	5,000	5,000	5,000	-	0.0%	-	0.0%
	Total Other Financing Sources	5,000	5,000	5,000	-	0.0%	-	0.0%
TOTAL REV/OTHER FINANCING SOURCES		22,879,889	23,046,652	27,067,094	4,187,205	18.3%	4,020,442	17.4%

East Fork Fire
Fund 650, Dept 231 (Administration)
 FY 2026-27

		2025/26		2026/27 Budget	Change		
		Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative
SALARIES & WAGES							
510-000	Regular - Salaries & Wages	8,319,700	8,147,424	852,186	(7,467,514)	-89.8%	(7,295,238) -89.5%
510-145	Reg Incentive Pay	278,515	278,515		(278,515)	-100.0%	(278,515) -100.0%
510-170	FLSA	174,155	174,155		(174,155)	-100.0%	(174,155) -100.0%
511-163	Off District Overtime		158,263		0	0.0%	(158,263) -100.0%
511-164	Holiday Special Pay (HSP)	321,517	321,517		(321,517)	-100.0%	(321,517) -100.0%
511-166	Sick Buyback - Non-rep	15,000	15,000	15,000	0	0.0%	0 0.0%
511-167	Vacation Payout	75,000	75,000	75,000	0	0.0%	0 0.0%
511-168	Vacation Buyback - Non-rep	15,000	15,000	15,000	0	0.0%	0 0.0%
511-170	Overtime	1,430,570	1,430,570	1,146	(1,429,424)	-99.9%	(1,429,424) -99.9%
511-172	Comp Paid	10,000	10,000	10,000	0	0.0%	0 0.0%
511-176	Call Back (2x)	59,039	59,039		(59,039)	-100.0%	(59,039) -100.0%
511-178	Sick Leave Payout	75,000	75,000	75,000	0	0.0%	0 0.0%
511-187	Uniform Allowance	110,600	110,600	2,100	(108,500)	-98.1%	(108,500) -98.1%
511-189	Cell Phone Stipend	5,520	5,520	3,450	(2,070)	-37.5%	(2,070) -37.5%
512-120	Contract Wages (temp employee's)	-	172,276		0	0.0%	0 0.0%
	Total Salaries and Wages	10,889,616	11,047,879	1,048,882	(9,840,734)	-90.4%	(9,826,721) -88.9%

East Fork Fire
Fund 650, Dept 231 (Administration)
 FY 2026-27

		2025/26		2026/27 Budget	Change			
		Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative	
EMPLOYEE BENEFITS								
515-180	Benefits - EE, HSA, COBRA Acct Fee	5,000	5,000	5,000	-	0.0%	-	0.0%
515-181	Retirement	4,527,777	4,527,777	373,643	(4,154,134)	-91.7%	(4,154,134)	-91.7%
515-182	Workers Comp	1,121,035	1,121,035	38,851	(1,082,184)	-96.5%	(1,082,184)	-96.5%
515-183	Group Insurance	1,849,375	1,971,707	154,523	(1,694,852)	-91.6%	(1,817,184)	-92.2%
515-184	Unemployment	5,000	5,000	5,000	-	0.0%	-	0.0%
515-186	Medicare	155,144	155,144	12,454	(142,690)	-92.0%	(142,690)	-92.0%
515-196	HSA ER Contribution	186,750	186,750	14,375	(172,375)	-92.3%	(172,375)	-92.3%
515-197	HRA - Non-Contract	27,000	27,000	11,500	(15,500)	-57.4%	(15,500)	-57.4%
515-198	HRA - Contract	176,500	176,500	-	(176,500)	-100.0%	(176,500)	-100.0%
515-201	PEBS	5,625	5,625	4,185	(1,440)	-25.6%	(1,440)	-25.6%
	Total Employee Benefits	8,059,206	8,181,538	619,531	(7,439,675)	-92.3%	(7,562,007)	-92.4%
	Total Salary, Wages & Benefits	18,948,822	19,229,417	1,668,413	(17,280,409)	-91.2%	(17,388,728)	-90.4%

East Fork Fire
Fund 650, Dept 231 (Administration)
 FY 2026-27

		2025/26		2026/27 Budget	Change			
		Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative	
SERVICES & SUPPLIES								
520-060	Postage	3,500	3,500	2,600	(900)	-25.7%	(900)	-25.7%
520-075	Background Checks	3,000	3,000	3,000	0	0.0%	0	0.0%
520-077	Recruiting Expense	20,000	20,000	15,000	(5,000)	-25.0%	(5,000)	-25.0%
520-078	Printing & Binding	2,000	2,000	3,500	1,500	75.0%	1,500	75.0%
520-098	Maint. Janitorial	6,300	6,300	6,300	0	0.0%	0	0.0%
520-108	Maint. Office Equip.	5,448	5,448	5,000	(448)	-8.2%	(448)	-8.2%
520-136 *	Rents & Leases Equipment	12,844	12,844	5,100	(7,744)	-60.3%	(7,744)	-60.3%
520-150	Logistics	5,000	5,000		(5,000)	-100.0%	(5,000)	-100.0%
520-170	Mem, Subs, Books, etc (EMRB Assessment)	1,700	1,700	3,000	1,300	76.5%	1,300	76.5%
520-425	Collection Commission Expense	12,000	12,000	15,000	3,000	25.0%	3,000	25.0%
521-100 *	Professional Services	238,340	258,340	273,750	35,410	14.9%	15,410	6.0%
521-105	Board of Directors Comp	18,000	18,000	18,000	0	0.0%	0	0.0%
521-505	Voter Reg Maint Fee	5,800	5,800	5,800	0	0.0%	0	0.0%
532-028	Uniforms	500	500	500	0	0.0%	0	0.0%
533-800	Office Supplies	15,000	15,000	20,000	5,000	33.3%	5,000	33.3%
533-802	Small Equipment	6,000	6,000	6,000	0	0.0%	0	0.0%
533-817	Small Projects			534,388				
550-100	Bank Fees-Credit Card Processing	20,000	20,000	25,000	5,000	25.0%	5,000	25.0%
550-102	Bank Fees-Checking	7,200	7,200	7,200	0	0.0%	0	0.0%
	Total Services & Supplies	382,632	402,632	949,138	566,506	148.1%	12,118	3.0%
DEPARTMENT 231 TOTAL		19,331,454	19,632,049	2,617,551	(16,713,903)	-86.5%	(17,376,610)	-88.5%

East Fork Fire
Fund 650, Dept 231 (Administration)
 FY 2026-27

		2025/26		2026/27 Budget	Change			
		Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative	
Notes:								
520-136	<u>Rents and Leases</u>							
	Postage machine lease	2,055	2,055	2,000				
	Xerox copier lease	3,100	3,100	3,100				
		5,155	5,155	5,100				
521-100	<u>Professional Services</u>							
	Professional attorney fees for General Counsel (Oshinski & Forsberg)	30,000	30,000	30,000				
	Professional attorney fees for contract negotiation, arbitration, grievances J.Walsh)	10,000	10,000	10,000				
	LP Insurance broker fees	22,500	22,500	22,500				
	Annual Financial Statement Audit Fee	30,000	30,000	35,000				
	OPEB Report - MacLeod Watts	2,550	2,550	7,500				
	Website/Social Media/Marketing (Hogg)			24,000				
	EMS Billing		20,000	96,000				
	GEMT Cost Report (Creative Consulting)	8,500	8,500	8,500				
	Nev.Health Authority Audit Fee (GEMT)	8,000	8,000	8,000				
	Ready Rebound		16,600	18,500				
	EAP Services		3,500	3,500				
	Paper Tiger			250				
	Performance/Evals Setup			10,000				
		\$122,550	\$151,650	273,750				

East Fork Fire
Fund 650, Dept 232 (Fire Prevention)
 FY 2026-27

		2025/26		2026/27 Budget	Change		
		Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative
SALARIES & WAGES							
510-000	Regular - Salaries & Wages			354,636	354,636	100.0%	354,636 100.0%
511-170	Overtime			3,428	3,428	100.0%	3,428 100.0%
511-187	Uniform Allowance			4,200	4,200	100.0%	4,200 100.0%
	Total Salaries and Wages	-	-	362,264	362,264	100.0%	362,264 100.0%
EMPLOYEE BENEFITS							
515-181	Retirement			208,526	208,526	100.0%	208,526 100.0%
515-182	Workers Comp			19,085	19,085	100.0%	19,085 100.0%
515-183	Group Insurance			67,147	67,147	100.0%	67,147 100.0%
515-186	Medicare			5,253	5,253	100.0%	5,253 100.0%
515-196	HSA ER Contribution			5,000	5,000	100.0%	5,000 100.0%
515-198	HRA - Contract			4,000	4,000	100.0%	4,000 100.0%
	Total Employee Benefits	-	-	309,011	309,011	100.0%	309,011 100.0%
	Total Salary, Wages & Benefi	-	-	671,275	671,275	100.0%	671,275 100.0%

East Fork Fire
Fund 650, Dept 232 (Fire Prevention)
 FY 2026-27

		2025/26		2026/27 Budget	Change			
		Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative	
SERVICES AND SUPPLIES								
520-170	Mem, Subs, Books, etc	4,000	4,000	4,750	750	18.8%	750	18.8%
521-100 *	Professional Services	5,000	5,000	6,000	1,000	20.0%	1,000	20.0%
532-046	Public Education Supplies	4,000	4,000	4,000	0	0.0%	0	0.0%
532-055	Books & Periodicals	750	750	-	(750)	-100.0%	(750)	-100.0%
533-802 *	Small Equipment	-	-	1,500	1,500	100.0%	1,500	100.0%
533-806	Software	9,500	9,500	11,500	2,000	21.1%	2,000	21.1%
	Total Services & Supplies	23,250	23,250	27,750	4,500	19.4%	4,500	19.4%
DEPARTMENT 232 TOTAL		23,250	23,250	699,025	675,775	2906.6%	675,775	2906.6%
Notes								
521-100	Outside Plan Review	5,000	5,000	6,000				
533-806	Software - Digiplans - Idt	9,500	9,500	11,500				

East Fork Fire
Fund 650, Dept 235 (Training)
FY 2026-27

		2025/26		2026/27 Budget		Change		
		Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative	
SALARIES & WAGES								
510-000	Regular - Salaries & Wages			175,368	175,368	100.0%	175,368	100.0%
510-145	Reg Incentive Pay			16,585	16,585	100.0%	16,585	100.0%
510-170	FLSA			3,294	3,294	100.0%	3,294	100.0%
511-164	Holiday Special Pay (HSP)			6,080	6,080	100.0%	6,080	100.0%
511-170	Overtime			1,538	1,538	100.0%	1,538	100.0%
511-176	Call Back (2X)			1,056	1,056	100.0%	1,056	100.0%
511-187	Uniform Allowance			2,100	2,100	100.0%	2,100	100.0%
511-189	Cell Phone Stipend			690	690	100.0%	690	100.0%
	Total Salaries and Wages	-	-	206,711	206,711	100.0%	206,711	100.0%
EMPLOYEE BENEFITS								
515-181	Retirement			112,893	112,893	100.0%	112,893	100.0%
515-182	Workers Comp			20,959	20,959	100.0%	20,959	100.0%
515-183	Group Insurance			38,629	38,629	100.0%	38,629	100.0%
515-186	Medicare			2,997	2,997	100.0%	2,997	100.0%
515-196	HSA ER Contribution			3,125	3,125	100.0%	3,125	100.0%
515-197	HRA - Non-Contract			4,000	4,000	100.0%	4,000	100.0%
515-198	HRA - Contract			500	500	100.0%	500	100.0%
	Total Employee Benefits	-	-	183,103	183,103	100.0%	183,103	100.0%
	Total Salary, Wages & Benefits	-	-	389,814	389,814	100.0%	389,814	100.0%
SERVICES & SUPPLIES								
520-064 *	Travel	15,000	15,000	25,000	10,000	66.7%	10,000	66.7%
520-200 *	Training & Education	35,000	35,000	60,000	25,000	71.4%	25,000	71.4%
520-205 *	Paramedic Education Reimb	35,000	35,000	35,000	-	0.0%	-	0.0%
521-100	Professional Services	-	8,900	9,000	9,000	100.0%	100	1.1%
521-162	Contract Services	3,000	3,000	3,000	-	0.0%	-	0.0%
532-106	Academy Costs	12,500	12,500	12,500	-	0.0%	-	0.0%
532-108 *	Training Supplies	13,000	13,000	5,000	(8,000)	-61.5%	(8,000)	-61.5%
533-802	Small Equipment	1,500	1,500	1,500	-	0.0%	-	0.0%
	Total Services & Supplies	115,000	123,900	151,000	36,000	31.3%	27,100	21.9%
DEPARTMENT 235 TOTAL		115,000	123,900	\$540,814	425,814	370.3%	416,914	336.5%

East Fork Fire
Fund 650, Dept 235 (Training)
 FY 2026-27

	2025/26		2026/27 Budget	Change		
	Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative
NOTES:						
520-064	Travel to conferences (tuition paid by employee; travel, lodging, per diem paid by Districts)	15,000	15,000	25,000		
520-200	<u>Training and Education</u>					
	District offered training courses, off-district class tuition	32,000	32,000	42,000		
	Carson City Fire Dept - Fire Training Facility Usage - Annual Fee	5,000	5,000	15,000		
	Preceptor Pay	3,000	3,000	3,000		
		40,000	40,000	60,000		
520-205	<u>Paramedic Education Reimb</u>					
	Paramedic Program (Upfront) @ 10,000 each	33,885	33,885	35,000		
		33,885	33,885	35,000		
532-108	<u>Training Supplies</u>					
	Misc Training Supplies	10,000	10,000	5,000		
	Contract to create video trainings	3,000	3,000	-		
		13,000	13,000	5,000		
533-802	<u>Small Equipment</u>					
	Small Equipment	1,500	1,500	1,500		
		1,500	1,500	1,500		

East Fork Fire
Fund 650, Dept 251 (Fire Suppression)
 FY 2026-27

		2025/26		2026/27 Budget	Change		
		Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative
SALARIES & WAGES							
510-000	Regular - Salaries & Wages			6,641,446	6,641,446	100.0%	6,641,446 100.0%
510-145	Reg Incentive Pay			291,400	291,400	100.0%	291,400 100.0%
510-170	FLSA			179,493	179,493	100.0%	179,493 100.0%
511-163	Overtime - Reimbursable (Off District Fires)			630,000	630,000	100.0%	630,000 100.0%
511-164	Holiday Special Pay (HSP)			331,373	331,373	100.0%	331,373 100.0%
511-170	Overtime			833,432	833,432	100.0%	833,432 100.0%
511-176	Call Back (2X)			57,551	57,551	100.0%	57,551 100.0%
511-187	Uniform Allowance			99,400	99,400	100.0%	99,400 100.0%
511-189	Cell Phone Stipend			3,330	3,330	100.0%	3,330 100.0%
	Total Salaries and Wages	-	-	9,067,425	9,067,425	100.0%	9,067,425 100.0%
EMPLOYEE BENEFITS							
515-181	Retirement			4,077,878	4,077,878	100.0%	4,077,878 100.0%
515-182	Workers Comp			992,050	992,050	100.0%	992,050 100.0%
515-183	Group Insurance			1,833,289	1,833,289	100.0%	1,833,289 100.0%
515-186	Medicare			131,478	131,478	100.0%	131,478 100.0%
515-196	HSA ER Contribution			163,000	163,000	100.0%	163,000 100.0%
515-198	HRA - Contract			157,000	157,000	100.0%	157,000 100.0%
	Total Employee Benefits	-	-	7,354,695	7,354,695	100.0%	7,354,695 100.0%
	Total Salary, Wages & Benefits	-	-	16,422,120	16,422,120	100.0%	16,422,120 100.0%

East Fork Fire
Fund 650, Dept 251 (Fire Suppression)
 FY 2026-27

		2025/26		2026/27 Budget	Change			
		Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative	
SERVICES AND SUPPLIES								
520-081	State Fire Program (WFPP)	97,000	85,256	97,000	0	0.0%	11,744	13.8%
520-104	Maint SCBA	8,600	8,600	7,000	(1,600)	-18.6%	(1,600)	-18.6%
520-111	Maint Radio	7,500	7,500	7,500	0	0.0%	0	0.0%
520-160	Support & Care	1,500	1,500	1,500	0	0.0%	0	0.0%
520-170 *	Mem, Subs, Books, etc	3,000	3,000	3,000	0	0.0%	0	0.0%
521-100 *	Professional Fees	214,472	214,472	34,900	(179,572)	-83.7%	(179,572)	-83.7%
521-140	Physical Exams	130,000	130,000	101,500	(28,500)	-21.9%	(28,500)	-21.9%
521-240	Dispatch Fees	87,017	87,017	87,017	0	0.0%	0	0.0%
532-028 *	Uniforms	6,000	6,000	6,000	0	0.0%	0	0.0%
532-034 *	Fire Protection Supplies	87,000	117,000	75,000	(12,000)	-13.8%	(42,000)	-35.9%
532-036	Badges & Insignia	1,000	1,000	6,000	5,000	500.0%	5,000	500.0%
532-031	Medical Supplies	104,200	104,200	140,000	35,800	34.4%	35,800	34.4%
533-802 *	Small Equipment	133,977	133,977	123,977	(10,000)	-7.5%	(10,000)	-7.5%
	Total Services & Supplies	881,266	899,522	690,394	(190,872)	-21.66%	(209,128)	-23.25%
CAPITAL OUTLAY AND PROJECTS								
562-200*	Buildings	810,000	1,045,239	-	(810,000)	-100.0%	(1,045,239)	-100.0%
564-500*	Machinery & Equipment	50,000	50,000	-	(50,000)	-100.0%	(50,000)	-100.0%
564-600	Water Delivery Fund	195,000	195,000	-	(195,000)	-100.0%	(195,000)	-100.0%
564-700*	Motor Vehicles	1,964,820	2,298,059	-	(1,964,820)	-100.0%	(2,298,059)	-100.0%
TOTAL	Capital projects and Outlay	3,019,820	3,588,298	-	(3,019,820)	-100.0%	(3,588,298)	-100.0%
DEPARTMENT 251 TOTAL		3,901,086	4,487,820	17,112,514	13,211,428	338.7%	12,624,694	281.3%

East Fork Fire
Fund 650, Dept 251 (Fire Suppression)
 FY 2026-27

		2025/26		2026/27 Budget	Change			
		Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative	
Notes:								
520-170	<u>Mem, Subs, Books, etc</u>							
	Sierra Front Wildfire Cooperators	720	720	720				
	NV Fire Chief's Association Membership	1,000	1,000	1,000				
	Lake Tahoe Regional Chiefs	100	100	100				
	NV Emergency Medical Services	300	300	300				
	Memberships (Some Lic & Certs here but should be in Dept 235) - Other	880	880	880				
		3,000	3,000	3,000				
521-100	<u>Professional Services</u>							
	BLD Consulting	-	4,800	10,000				
	Medical Director Fee	15,000	15,000	24,900				
	Workforce Improvements	7,000	7,000	-				
		22,000	22,000	34,900				
532-028	<u>Uniforms</u>							
	2 new hires @3,000	6,000	6,000	6,000				
		6,000	6,000	6,000				
532-034	<u>Fire Protection Supplies</u>							
	Equipment and Misc	65,000	65,000	65,000				
	Volunteer PPE	12,000	12,000	-				
	Fire Hose and Nozzles	5,000	5,000	10,000				
		82,000	82,000	75,000				

East Fork Fire
Fund 650, Dept 251 (Fire Suppression)
 FY 2026-27

		2025/26		2026/27 Budget	Change			
		Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative	
533-802	<u>Small Equipment</u>							
	Small Equipment	10,000	10,000	10,000				
	Mobile/Portable Radios			20,000				
	Zoll Monitor		30,000	88,977				
	Knox Box/MedVaults/Keys	-	5,000	5,000				
		10,000	45,000	123,977				
540-010	<u>Grants Services and Supplies</u>							
	NVE Donation - CERT		30,000	-				
			30,000	-				
564-500	<u>Machinery and Equipment</u>							
	800Mgh Radio Rescues (Mandate by St)			50,000				

East Fork Fire
Fund 650, Dept 252 (Business Operations)
 FY 2026-27

		2025/26		2026/27 Budget	Change			
		Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative	
SALARIES & WAGES								
510-000	Regular - Salaries & Wages			342,363	342,363	100.0%	342,363	100.0%
511-170	Overtime			2,083	2,083	100.0%	2,083	100.0%
511-187	Uniform Allowance			1,400	1,400	100.0%	1,400	100.0%
	Total Salaries and Wages	-	-	345,846	345,846	100.0%	345,846	100.0%
EMPLOYEE BENEFITS								
515-180	Benefits - EE, HSA, COBRA Acct Fee				-	0.0%	-	0.0%
515-181	Retirement			186,768	186,768	100.0%	186,768	100.0%
515-182	Workers Comp			19,085	19,085	100.0%	19,085	100.0%
515-183	Group Insurance			87,338	87,338	100.0%	87,338	100.0%
515-186	Medicare			5,015	5,015	100.0%	5,015	100.0%
515-196	HSA ER Contribution			5,000	5,000	100.0%	5,000	100.0%
515-198	HRA - Contract			10,000	10,000	100.0%	10,000	100.0%
	Total Employee Benefits	-	-	313,206	313,206	100.0%	313,206	100.0%
	Total Salary, Wages & Benefits	-	-	659,052	659,052	100.0%	659,052	100.0%
SERVICES AND SUPPLIES								
520-055 *	Telephone Expense	17,100	17,100	18,600	1,500	8.8%	1,500	8.8%
520-079	Insurance - Property & Liability	274,231	274,231	305,231	31,000	11.3%	31,000	11.3%
520-089	Power	60,000	60,000	60,000	0	0.0%	0	0.0%
520-090	Water	17,000	17,000	18,500	1,500	8.8%	1,500	8.8%
520-091	Trash	19,000	19,000	18,500	(500)	-2.6%	(500)	-2.6%
520-092	Heating	60,000	60,000	58,000	(2,000)	-3.3%	(2,000)	-3.3%
520-093	Sewer	15,000	15,000	15,000	0	0.0%	0	0.0%
520-094	Cable Service	10,000	10,000	10,000	0	0.0%	0	0.0%
520-097 *	Maint B&G	198,000	446,500	167,280	(30,720)	-15.5%	(279,220)	-62.5%

East Fork Fire
Fund 650, Dept 252 (Business Operations)
 FY 2026-27

		2025/26		2026/27 Budget	Change			
		Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative	
520-099	Maint Cleaning / Supplies	20,000	20,000	20,000	0	0.0%	0	0.0%
520-107 *	Maint Equipment	59,632	92,482	30,575	(29,057)	-48.7%	(61,907)	-66.9%
520-109	Maint Vehicle-Tools	2,000	4,000	4,000	2,000	100.0%	0	0.0%
520-110	Maint Vehicle-Parts	115,000	125,000	125,000	10,000	8.7%	0	0.0%
520-118	Maint Vehicle-Outside Repairs	165,000	165,000	165,000	0	0.0%	0	0.0%
520-120	Vehicle - Upfitting	5,000	20,000	20,240	15,240	304.8%	240	1.2%
520-130 *	Rents & Leases Land/Bldgs	227	227	227	0	0.0%	0	0.0%
520-137	Rents & Leases Vehicles	12,900	12,900	12,900	0	0.0%	0	0.0%
520-170 *	Mem, Subs, Books, etc	3,000	3,000	800	(2,200)	-73.3%	(2,200)	-73.3%
520-187	Internet Expense	8,000	8,000	20,000	12,000	150.0%	12,000	150.0%
520-194	Cell Phones (First Net)	22,980	35,900	40,000	17,020	74.1%	4,100	11.4%
521-020	Radio User Fees - DC Allocation	113,544	113,544	113,544	0	0.0%	0	0.0%
521-100 *	Professional Fees	-	-	193,472	193,472	100.0%	193,472	100.0%
532-003	Gas - Fuel Vehicles and Apparatus	165,000	165,000	165,000	0	0.0%	0	0.0%
532-028 *	Uniforms	6,000	6,000	6,000	0	0.0%	0	0.0%
532-032	PPE (Non-Uniform)	40,000	45,000	50,000	10,000	25.0%	5,000	11.1%
532.050*	Station Supplies	10,000	10,000	15,000	5,000	50.0%	5,000	50.0%
533-802 *	Small Equipment	-	-	5,000	5,000	100.0%	5,000	100.0%
533-803	Computers	31,000	31,000	29,000	(2,000)	-6.5%	(2,000)	-6.5%
533-806 *	Software	185,237	213,496	184,147	(1,090)	-0.6%	(29,349)	-13.7%
533-817	Small Projects	-	-	10,000	10,000	100.0%	10,000	100.0%
540-010 *	Grants - Service and Supplies	30,000	30,000	30,000	0	0.0%	0	0.0%
	Total Services & Supplies	1,664,851	2,019,380	1,911,016	246,165	14.79%	(108,364)	-5.37%

East Fork Fire
Fund 650, Dept 252 (Business Operations)
 FY 2026-27

		2025/26		2026/27 Budget	Change			
		Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative	
CAPITAL OUTLAY AND PROJECTS								
562-200*	Buildings	1,393,067	1,417,911	1,185,233	(207,834)	-14.9%	(232,678)	-16.4%
564-500*	Machinery & Equipment	50,000	50,000	175,000	125,000	250.0%	125,000	250.0%
564-600	Water Delivery Fund	182,500	182,500	297,180	114,680	62.8%	114,680	62.8%
564-700*	Motor Vehicles	1,639,820	1,626,620	580,000	(1,059,820)	-64.6%	(1,046,620)	-64.3%
TOTAL	Capital projects and Outlay	3,265,387	3,277,031	2,237,413	(1,027,974)	-31.5%	(1,039,618)	-31.7%
DEPARTMENT 251 TOTAL		4,930,238	5,296,411	4,807,481	(122,757)	-2.5%	(488,930)	-9.2%

East Fork Fire
Fund 650, Dept 252 (Business Operations)
 FY 2026-27

		2025/26		2026/27 Budget	Change			
		Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative	
Notes:								
520-055	<u>Telephone</u>							
	Frontier Phone Monthly Fee, St3	4,200	4,200	18,000				
	Conway, 3 Fax		-	600				
		27,180	4,200	18,600				
520-097	<u>Maintenance Building and Grounds</u>							
	General station maintenance	106,500	106,500	150,000				
	HVAC Preventative Maint			17,280				
	Asphalt crack sealing, all stations	18,500	18,500					
		125,000	125,000	167,280				
520-107	<u>Maintenance Equipment</u>							
	USDD Alerting System-Annual			7520				
	Arial Annual ladder testing	2,500	2,500	3,000				
	Annual fire extinguisher maintenance	4,000	4,000	2,400				
	Annual hydraulic lift inspection and Genesis diagnostic tool upgrade	1,000	1,000	3,000				
	Overhead Fire Protection- Annual Testing	1,200	1,200	9,700				
	Pump Testing	8,075	8,075	8,075				
	Overhead Door Annual Maint	4,400	4,400	4,400				
		21,175	21,175	30,575				
520-120	<u>Vehicle Upfitting</u>							
	CV Signs			5,000				
	Misc			15,240				
		-	-	20,240				

East Fork Fire
Fund 650, Dept 252 (Business Operations)
 FY 2026-27

		2025/26		2026/27 Budget	Change			
		Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative	
520-130	<u>Rents and Leases/ Bldgs and Land</u>							
	Annual lease, BLM (Station 12 land)	25	25	25				
	Annual lease, Gardnerville Water Co (Station 2 land)	200	200	200				
	Assessment	2	2	2				
		227	227	227				
520-170	<u>Mem, Subs, Books, etc</u>							
	Memberships - Other	880	880	800				
		3,000	880	800				
521-100	<u>Professional Services</u>							
	IT Services - Conway	173,700	173,700	173,472				
	Conway Misc		-	20,000				
		173,700	173,700	193,472				
533-802	<u>Small Equipment</u>							
	Gym Equipment		5,750	5,000				
			5,750	5,000				
533-803	<u>Computer</u>							
	Computers - General			26,000				
	Misc Hardware replacement			3,000				
				29,000				

East Fork Fire
Fund 650, Dept 252 (Business Operations)
 FY 2026-27

		2025/26		2026/27 Budget	Change			
		Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative	
533-806	<u>Software</u>							
	Zoll hosted - Billing	58,260	58,260	35,472				
	Kronos - Workforce Telestaff (24 hours of support service)	6,500	6,500	6,500				
	Kronos - Telestaff, Annual cloud hosting fee & license	22,650	22,650	22,650				
	Kronos - Workforce Payroll / HR software	18,300	18,300	18,300				
	Kronos - Payroll Processing - Other	2,000	2,000	2,000				
	Intacct - Accounting Software	19,852	19,852	22,522				
	Waystar (Claims Management)	11,300	11,300	11,300				
	Mitchell 1 - Vehicle Maintenance Reference Program	1,800	1,800	3,420				
	First Due Software for Inspections/Workorders	22,000	22,000	26,000				
	Avenza Enterprise-Maps	2,000	2,000	2,000				
	Absolute - VPN	2,400	2,400	2,400				
	CDW - Adobe Liscense		3,642	3,642				
	Wix & Ionis (website)			568				
	Cybersecurity		9,100	9,100				
	Vector Solutions	14,988	14,988	14,988				
	DocuSign	3,187	3,187	3,285				
		185,237	197,979	184,147				
533-817	<u>Small Projects</u>							
	Explorer Program			10,000				
	Insurance covered damage to buildings		287,880	-				
			287,880	10,000				

East Fork Fire
Fund 650, Dept 252 (Business Operations)
 FY 2026-27

		2025/26		2026/27 Budget	Change			
		Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative	
540-010	<u>Grants Services and Supplies</u>							
	NVE Donation - CERT		30,000	30,000				
562-200	<u>Capital Buildings</u>							
	Soft Tone Alert System	210,000	210,000	-				
	Asphalt crack sealing, all stations			205,000				
	Bond Funding - Facility Upgrades	550,000	550,000	580,985				
	Bond Funded Capital Projects	141,450	750,000	399,248				
	Training Center Structure	50,000	50,000	-				
		725,000	1,560,000	1,185,233				
564-500	<u>Capital Machinery and Equipment</u>							
	Shop Lift-Mechanic			65,000				
	Compressor ST14			55,000				
	Type 1 Equipment (Engine)			55,000				
				175,000				
		-						
564-600	<u>Water Delivery Fund</u>			297,180				
		-	-	297,180				
564-700	<u>Motor Vehicles</u>							
	Ambulance Remount	220,000	220,000	270,000				
	Purchase of New Ambulance	275,000	275,000	-				
	Water Tender	125,000	-	-				
	Utility Vehicle & Upfitting	100,000	100,000	310,000				
	Bond Funded CIP-Committed Type1 Engine	98,132	981,320	-				
	Wildland Engine Retorfit	388,500	388,500	-				
		1,206,632	1,964,820	580,000				

East Fork Fire
Fund 650, Dept 264 (Fuels)
 FY 2026-27

		2025/26		2026/27 Budget	Change		
		Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative
SALARIES & WAGES							
510-000	Regular - Salaries & Wages			673,685	673,685	100.0%	673,685 100.0%
510-145	Reg Incentive Pay			25,179	25,179	100.0%	25,179 100.0%
510-170	FLSA			3,394	3,394	100.0%	3,394 100.0%
511-164	Holiday Special Pay (HSP)			6,266	6,266	100.0%	6,266 100.0%
511-170	Overtime			1,585	1,585	100.0%	1,585 100.0%
511-176	Call Back (2X)			6,093	6,093	100.0%	6,093 100.0%
511-187	Uniform Allowance			11,200	11,200	100.0%	11,200 100.0%
511-189	Cell Phone Stipend			1,380	1,380	100.0%	1,380 100.0%
512-120	Contract Wages (temp employee's)			53,760	53,760	100.0%	53,760 100.0%
	Total Salaries and Wages	-	-	782,542	782,542	100.0%	782,542 100.0%
EMPLOYEE BENEFITS							
515-180	Benefits - EE, HSA, COBRA Acct Fee				-	0.0%	- 0.0%
515-181	Retirement			358,321	358,321	100.0%	358,321 100.0%
515-182	Workers Comp			121,229	121,229	100.0%	121,229 100.0%
515-183	Group Insurance			186,638	186,638	100.0%	186,638 100.0%
515-186	Medicare			10,567	10,567	100.0%	10,567 100.0%
515-196	HSA ER Contribution			16,500	16,500	100.0%	16,500 100.0%
515-197	HRA - Non-Contract			11,000	11,000	100.0%	11,000 100.0%
	Total Employee Benefits	-	-	704,255	704,255	100.0%	704,255 100.0%
	Total Salary, Wages & Benefi	-	-	1,486,797	1,486,797	100.0%	1,486,797 100.0%

East Fork Fire
Fund 650, Dept 264 (Fuels)
 FY 2026-27

		2025/26		2026/27 Budget	Change		
		Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative
SERVICES AND SUPPLIES							
520-089	Power			1,300	1,300	100.0%	1,300 100.0%
520-091	Trash			525	525	100.0%	525 100.0%
520-092	Heating			2,600	2,600	100.0%	2,600 100.0%
520-094	Cable Service			765	765	100.0%	765 100.0%
520-107	Maint Equipment			2,000	2,000	100.0%	2,000 100.0%
520-187	Internet Expense			1,600	1,600	100.0%	1,600 100.0%
520-194	Cell Phones (First Net)			750	750	100.0%	750 100.0%
532-032	PPE (Non-Uniform)			1,000	1,000	100.0%	1,000 100.0%
533-802 *	Small Equipment			4,000	4,000	100.0%	4,000 100.0%
	Total Services & Supplies	-	-	14,540	14,540	100.0%	14,540 100.0%
DEPARTMENT 264 TOTAL		-	-	1,501,337	1,501,337	100.0%	1,501,337 100.0%

East Fork Fire
Fund 650, Dept 266 (Volunteers)
 FY 2026-27

		2025/26		2026/27 Budget	Change			
		Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative	
SERVICES AND SUPPLIES								
520-055 *	Telephone Expense			5,800	5,800	100.0%	5,800	100.0%
520-089	Power			14,100	14,100	100.0%	14,100	100.0%
520-090	Water			9,700	9,700	100.0%	9,700	100.0%
520-091	Trash			3,300	3,300	100.0%	3,300	100.0%
520-092	Heating			21,700	21,700	100.0%	21,700	100.0%
520-093	Sewer			3,800	3,800	100.0%	3,800	100.0%
520-097 *	Maint B&G			49,800	49,800	100.0%	49,800	100.0%
520-107	Maint Equipment			3,500	3,500	100.0%	3,500	100.0%
520-187	Internet Expense			1,400	1,400	100.0%	1,400	100.0%
521-140	Physical Exams			18,000	18,000	100.0%	18,000	100.0%
521-250	Fingerprinting			300	300	100.0%	300	100.0%
532-032	PPE (Non-Uniform)			10,000	10,000	100.0%	10,000	100.0%
550-218	Volunteer Incentives	25,000	25,000	25,000	0	0.0%	0	0.0%
	Total Services & Supplies	25,000	25,000	166,400	141,400	565.60%	141,400	565.60%
DEPARTMENT 266 TOTAL		25,000	25,000	166,400	141,400	565.6%	141,400	565.6%

East Fork Fire
Fund 650, Dept 297 (Debt Service)
 FY 2026-27

		2025/26		2026/27 Budget	Change			
		Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative	
Debt Service								
550-003	Bond Principal	320,000	320,000	318,000	(2,000)	-0.6%	(2,000)	-0.6%
550-004	Bond Interest	128,545	128,545	117,222	(11,323)	-8.81%	(11,323)	-8.81%
550-010	Capital Lease Principal			68,824	68,824	100.00%	68,824	100.00%
550-011	Capital Lease Interest			167,421	167,421	100.00%	167,421	100.00%
	Total Debt Service	448,545	448,545	671,467	(13,323)	(0)	(13,323)	(0)
DEPARTMENT 297 TOTAL		448,545	448,545	671,467	(13,323)	(0)	(13,323)	(0)

	Principal	Interest	Total
2023 Bond Payment	318,000	117,222	435,222
1/2027 Lease (1) Pierce	68,824	35,536	104,360
3/2027 Lease (3) Pierce	-	131,885	131,885
Total	386,824	284,643	671,467

East Fork Fire
Fund 651, Dept 293 Emergency Fund
 FY 2026-27

		2025/26		2026/27 Budget	Change			
		Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended Vs. Tentative	
REVENUE								
301-100	Opening Fund Balance Reserves	353,897	353,897	384,021	30,124	8.5%	30,124	8.5%
361-211	Investment Earnings - LGIP	13,200	13,200	7,500	(5,700)	-43.2%	(5,700)	-43.2%
392-000	Transfer In	-	-	-	0	0.0%	0	0.0%
	Total Revenues	367,097	367,097	391,521	24,424	6.7%	24,424	6.7%
EXPENDITURES								
532-049	Emergency Operations	367,097	367,097	391,521	24,424	6.7%	24,424	6.7%
	Total Expenditures	367,097	367,097	391,521	24,424	6.7%	24,424	6.7%
699-000	Ending Fund Balance	-	-	-	-		-	

NOTES:

532-049 Restricted funds for emergency event expenditures.