

Lake Valley Fire Protection District
FY2023/FY2024 Annual Budget

	Original Budget FY2022/FY2023	Final Budget FY2022/FY2023	Original Budget FY2023/FY2024	Final Budget FY2023/FY2024
LVPFD (General Fund) Revenue				
Tax Revenue				
Prop Tax - Curr Secured	\$ 5,471,042.00	\$ 5,471,042.00	\$ 5,966,570.00	\$ 5,966,570.00
Prop Tax - Curr Unsecured	\$ 106,229.00	\$ 106,229.00	\$ 115,439.00	\$ 115,439.00
Prop Tax - Prior Secured/Unsecured	\$ 2,004.85	\$ 2,004.85	\$ 2,145.19	\$ 2,145.19
Prop Tax - Supplemental Current	\$ 112,958.70	\$ 112,958.70	\$ 128,815.31	\$ 128,815.31
Prop Tax - Supplemental Prior	\$ 7,429.44	\$ 7,429.44	\$ -	\$ -
Direct Assessment Taxes/Special Tax	\$ 147,086.35	\$ 147,086.35	\$ 147,086.35	\$ 147,086.35
Penalty & Cost Delinquent Taxes	\$ 2,275.64	\$ 2,275.64	\$ 2,434.93	\$ 2,434.93
Homeowner Prop Tax Relief	\$ 37,764.00	\$ 37,764.00	\$ 37,831.00	\$ 37,831.00
TOT Funding Revenue - El Dorado County	\$ 1,025,475.00	\$ 1,025,475.00	\$ 621,000.00	\$ 621,000.00
Total Tax Revenue	\$ 6,912,264.98	\$ 6,912,264.98	\$ 7,021,321.78	\$ 7,021,321.78
Ambulance Service/CTESOA Revenue	\$ 1,160,300.00	\$ 1,160,300.00	\$ 1,189,832.81	\$ 1,189,832.81
Misc Revenue				
Rev - Interest	\$ 9,062.96	\$ 9,062.96	\$ 10,000.00	\$ 10,000.00
Misc - Plan Review and Inspections and Services	\$ 225,000.00	\$ 225,000.00	\$ 225,000.00	\$ 225,000.00
Misc - Strike Team/Wittman/Other Misc Revenue	\$ 742,177.57	\$ 742,177.57	\$ 35,000.00	\$ 35,000.00
Misc - Reimbursement	\$ 21,458.95	\$ 21,458.95	\$ 22,099.05	\$ 22,099.05
Sale of Fixed Assets	\$ -	\$ -	\$ 325,000.00	\$ 325,000.00
Total Misc Revenue	\$ 997,699.48	\$ 997,699.48	\$ 617,099.05	\$ 617,099.05
Rent Revenue	\$ 54,872.20	\$ 54,872.20	\$ 62,400.00	\$ 62,400.00
Grant Revenue				
BLM S16 PTER Agreement	\$ 55,000.00	\$ 55,000.00	\$ -	\$ -
CalFIRE Equipment Grant Agreement	\$ -	\$ -	\$ 280,000.00	\$ 280,000.00
CalFIRE VFA PPE Agreement	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00
CTC Planning Capacity Grant Agreement	\$ -	\$ -	\$ 462,923.98	\$ 285,018.45
EDCF Resiliency Grant	\$ -	\$ -	\$ 9,150.00	\$ 9,150.00
El Dorado County Agreement	\$ -	\$ -	\$ 75,000.00	\$ 75,000.00
FEMA 4301 (Wheel Loader) Agreement	\$ -	\$ 355,000.00	\$ -	\$ -
Total Grant Revenue	\$ 68,000.00	\$ 423,000.00	\$ 840,073.98	\$ 662,168.45
Total LVPFD (General Fund) Revenue	\$ 9,193,136.66	\$ 9,548,136.66	\$ 9,730,727.62	\$ 9,552,822.09
LVPFD (General Fund) Expenses				
Wage Expense (Fire and Ambulance)				
Wages - Perm Employees	\$ 3,491,241.26	\$ 3,491,241.26	\$ 3,530,353.59	\$ 3,868,147.46
Wages - Overtime	\$ 197,747.58	\$ 197,747.58	\$ 500,000.00	\$ 500,000.00
Wages - Other Comp	\$ 154,693.24	\$ 154,693.24	\$ 133,730.21	\$ 137,140.37
Wages - Tahoe Differential	\$ 70,497.18	\$ 70,497.18	\$ 69,825.21	\$ 73,797.05
Wages - Retirement	\$ 673,244.46	\$ 673,244.46	\$ 771,612.21	\$ 841,940.89
Wages - O.A.S.D.I.	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
Wages - Medicare	\$ 55,060.30	\$ 55,060.30	\$ 51,963.43	\$ 60,498.42
Wages - Health Insurance	\$ 64,911.08	\$ 64,911.08	\$ 85,000.00	\$ 155,250.00
Wages - Vision	\$ 6,107.27	\$ 6,107.27	\$ 5,638.40	\$ 10,445.55
Wages - Workers Compensation	\$ 269,832.00	\$ 269,832.00	\$ 327,000.00	\$ 327,000.00
Total Wage Expense (Fire and Ambulance)	\$ 4,985,334.36	\$ 4,985,334.36	\$ 5,537,123.05	\$ 6,036,219.73
Strike Team Expenses	\$ 625,170.14	\$ 625,170.14	\$ -	\$ -
Operating Expense				
Clothing and Personal Supplies	\$ 70,026.84	\$ 70,026.84	\$ 56,600.00	\$ 56,600.00
Telephone Expense - Telephone/Internet/Dispatch Services	\$ 44,038.24	\$ 44,038.24	\$ 52,506.72	\$ 52,506.72
Household Expense	\$ 7,212.84	\$ 7,212.84	\$ 6,000.00	\$ 6,000.00
Insurance - Liability/Vehicles/E&O LTD/Life	\$ 60,077.54	\$ 60,077.54	\$ 54,813.20	\$ 78,284.12
Maintenance - Equipment or Fleet/Office	\$ 273,777.34	\$ 273,777.34	\$ 187,732.00	\$ 187,732.00
Maintenance - Building & Improvement	\$ 50,394.44	\$ 50,394.44	\$ 62,400.00	\$ 62,400.00
Medical, Dental & Lab Supplies	\$ 14,252.34	\$ 14,252.34	\$ 12,500.00	\$ 12,500.00
Memberships - NFPA/Cal-Chiefs/Training Officers/CalSTAR/Special Districts	\$ 25,255.68	\$ 25,255.68	\$ 30,164.00	\$ 30,164.00
Office Expense - Supplies	\$ 13,710.84	\$ 13,710.84	\$ 12,000.00	\$ 12,000.00
Office Exp - Computer <\$5,000	\$ 6,129.84	\$ 6,129.84	\$ 5,000.00	\$ 5,000.00
Printing & Duplicating Services	\$ 1,797.84	\$ 1,797.84	\$ 1,000.00	\$ 1,000.00
Medical Expenses/Physicals	\$ 31,108.16	\$ 31,108.16	\$ 25,000.00	\$ 25,000.00
Professional Services				
Professional Services - Audit/Accounting/Consultants/Grant Contractors	\$ 145,669.14	\$ 145,669.14	\$ 334,550.00	\$ 224,550.00
Professional Services - Legal Fees	\$ 54,864.84	\$ 54,864.84	\$ 25,000.00	\$ 25,000.00
Publication & Legal Notices	\$ 8,837.34	\$ 8,837.34	\$ 7,500.00	\$ 7,500.00
Rent & Leases - Equipment	\$ 2,880.84	\$ 2,880.84	\$ 2,000.00	\$ 2,000.00
Equipment Expense				
Equip - Small Tools & Instr <\$5k	\$ 62,449.84	\$ 62,449.84	\$ 23,000.00	\$ 23,000.00
Equip - Computer <\$5,000	\$ 6,129.84	\$ 6,129.84	\$ 20,000.00	\$ 20,000.00
Equip - Pagers/Radios <\$5,000	\$ 32,663.34	\$ 32,663.34	\$ 29,500.00	\$ 29,500.00
Special Department Expense				
Special Dept - EMS Equipment/Supplies	\$ -	\$ -	\$ 30,000.00	\$ 30,000.00
Special Dept - Equip <\$5,000	\$ 21,291.84	\$ 21,291.84	\$ 4,000.00	\$ 4,000.00
Special Dept - Fire Investigation	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00
Special Dept - HazMat	\$ 3,963.84	\$ 3,963.84	\$ 6,000.00	\$ 6,000.00
Special Dept - Health and Wellness	\$ 7,212.84	\$ 7,212.84	\$ 17,150.00	\$ 17,150.00
Special Dept - Honor Guard	\$ 5,588.34	\$ 5,588.34	\$ 4,000.00	\$ 4,000.00
Special Dept - Hydrant Stakes	\$ 54,864.84	\$ 54,864.84	\$ 12,000.00	\$ 12,000.00
Special Dept - Prevention	\$ 6,129.84	\$ 6,129.84	\$ 5,000.00	\$ 5,000.00
Special Dept - Technical Rescue Equipment	\$ 9,021.43	\$ 9,021.43	\$ 12,500.00	\$ 12,500.00
Special Dept - Training	\$ 33,204.84	\$ 33,204.84	\$ 45,000.00	\$ 45,000.00
Special Dept - Other	\$ 27,789.84	\$ 27,789.84	\$ 25,000.00	\$ 25,000.00
Transportation & Travel	\$ 14,566.88	\$ 14,566.88	\$ 22,283.13	\$ 22,283.13
Fuel Purchases	\$ 72,887.18	\$ 72,887.18	\$ 76,997.72	\$ 76,997.72
Utilities	\$ 60,997.93	\$ 60,997.93	\$ 62,746.21	\$ 62,746.21
Fixed Asset Expenses				
Fixed Assets - Buildings and Grounds >\$5000	\$ -	\$ -	\$ 47,000.00	\$ 47,000.00
Fixed Assets - Equipment >\$5000	\$ 192,622.55	\$ 547,622.55	\$ 479,000.00	\$ 479,000.00
Total Operating Expense	\$ 1,421,419.31	\$ 1,776,419.31	\$ 1,796,942.98	\$ 1,710,413.90
Financing Expense				
CalPERS UAL Refinance - Principal	\$ 380,249.00	\$ 380,249.00	\$ 395,611.00	\$ 395,611.00
CalPERS UAL Refinance - Interest	\$ 418,762.24	\$ 418,762.24	\$ 403,400.18	\$ 403,400.18
Quint Truck - Principal Loan Payments	\$ 783,382.00	\$ 783,382.00	\$ -	\$ -
Quint Truck - Interest Loan Payments	\$ 5,647.38	\$ 5,647.38	\$ -	\$ -
SCBA Equipment - Principal Loan Payments	\$ 45,313.73	\$ 45,313.73	\$ 46,896.99	\$ 46,896.99
SCBA Equipment - Interest Loan Payments	\$ 4,917.67	\$ 4,917.67	\$ 3,334.41	\$ 3,334.41
Ford Trucks - Principal Loan Payments	\$ 17,874.32	\$ 17,874.32	\$ -	\$ -
Ford Trucks - Interest Loan Payments	\$ 1,197.57	\$ 1,197.57	\$ -	\$ -
Total Financing Expense	\$ 1,657,343.91	\$ 1,657,343.91	\$ 849,242.58	\$ 849,242.58
Total LVPFD (General Fund) Expense	\$ 8,689,267.72	\$ 9,044,267.72	\$ 8,183,308.62	\$ 8,595,876.22
Total LVPFD (General Fund) Net Income - Before Reserve/Special Project Items	\$ 503,868.94	\$ 503,868.94	\$ 1,547,419.01	\$ 956,945.88
General Op's Items				
CalPERS UAL Interest Prepayment FY2024/FY2025	\$ 70,000.00	\$ 70,000.00	\$ 261,476.00	\$ 261,476.00
Reserve Account Transfers				
Transfer to/(from) Compensated Absences Reserve Account	\$ 20,000.00	\$ 20,000.00	\$ 50,000.00	\$ 50,000.00
Transfer to/(from) Public Safety (Apparatus and Equipment) Reserve Account	\$ 272,868.94	\$ 272,868.94	\$ 272,868.94	\$ 272,868.94
Transfer to/(from) Building Maint and Repair Reserve Account	\$ -	\$ -	\$ -	\$ -
Transfer to/(from) Development Fees Reserve Account	\$ -	\$ -	\$ -	\$ -
New Account Items				
115 Trust Account Establishment	\$ 141,000.00	\$ -	\$ -	\$ -
RollOver to/BuildUp of Unobligated Reserve Account	\$ -	\$ 141,000.00	\$ 963,074.07	\$ 372,600.94
Total LVPFD (General Fund) Net Income - After Reserve/Special Project Items	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)