

Lake Valley Fire Protection District

FY2024/FY2025 Budget

	Prelim Budget FY2025 - BOD Approved June 2024	Final Budget FY2025 - BOD Approved September 2024	Augmented Budget FY2025 - BOD Approved February 2025
<u>LVFPD Revenue</u>			
Tax Revenue			
Prop Tax - Curr Secured	5,966,570.00	6,197,383.00	6,197,383.00
Prop Tax - Curr Unsecured	115,439.00	123,286.00	123,286.00
Prop Tax - Prior Secured/Unsecured	2,145.19	2,145.19	2,145.19
Prop Tax - Supp Current/Prior	128,815.31	128,815.31	128,815.31
Direct Assessment Taxes/Special Tax	147,086.35	147,086.35	147,086.35
Penalty & Cost Delinqnt Taxes	2,434.93	2,434.93	2,434.93
Homeowner Prop Tax Relief	37,831.00	38,069.00	38,069.00
TOT Funding Revenue - El Dorado County	517,000.00	517,000.00	517,000.00
Total Tax Revenue	\$ 6,917,321.78	\$ 7,156,219.78	\$ 7,156,219.78
Ambulance Service/CTESOA Revenue	1,219,577.80	1,219,577.80	1,219,577.80
Misc Revenue			
Interest Revenue	10,000.00	10,000.00	144,000.00
Misc - Plan Review/Inspections & Services	225,000.00	225,000.00	225,000.00
Misc - General	35,000.00	35,000.00	50,000.00
Misc - Reimbursement	10,000.00	10,000.00	10,000.00
Sale of Fixed Assets	-	-	-
Rent Revenue	60,000.00	60,000.00	60,000.00
Grant Revenue			
County Grant Agreement	78,750.00	78,750.00	78,750.00
CTC Planning Capacity Grant Agreement	532,478.64	532,478.64	545,234.51
CalFire Equipment Grant Agreement	100,000.00	100,000.00	100,000.00
TRPA LTRA Washoe State Park Grant Agreement	150,000.00	150,000.00	150,000.00
LVFPD/CSLT MOU - Chipper and Chip Truck Usage Agreement	40,000.00	40,000.00	40,000.00
CalFIRE VFA PPE Agreement	13,000.00	13,000.00	13,000.00
Total Non-Tax Revenue	\$ 2,473,806.44	\$ 2,473,806.44	\$ 2,635,562.31
Total LVFPD Revenue	\$ 9,391,128.22	\$ 9,630,026.22	\$ 9,791,782.09
<u>LVFPD Expenses</u>			
Wage Expense (Fire and Ambulance)			
Wages - Perm Employees	3,979,988.32	3,956,461.30	4,044,405.86
Wages - Temp Employees	-	-	-
Wages - Overtime	500,000.00	500,000.00	500,000.00
Wages - Other Comp	202,201.24	201,005.96	208,325.06
Wages - Tahoe Differential	73,077.08	72,645.09	72,897.08
Wages - Retirement	875,268.48	870,370.15	888,680.21
Wages - O.A.S.D.I.	2,000.00	2,000.00	2,000.00
Wages - MediCare	63,829.00	63,451.69	64,884.42
Wages - Health Insurance	90,100.00	90,100.00	90,100.00
Wages - Vision	6,525.12	6,486.56	6,509.06
Wages - G Flex	60,000.00	60,000.00	60,000.00
Wages - Workers Compensation	346,620.00	346,620.00	346,620.00
Total Wage Expense (Fire and Ambulance)	\$ 6,199,609.24	\$ 6,169,140.74	\$ 6,284,421.69
Operating Expense			
Clothing and Personal Supplies	24,000.00	24,000.00	24,000.00
Telephone Expense	10,000.00	10,000.00	10,000.00
Household Expense	6,000.00	6,000.00	6,000.00

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Insurance - Premium	84,800.00	84,800.00	84,800.00
Maintenance - Equipment	189,793.00	189,793.00	189,793.00
Maintenance - Building & Improv	60,000.00	60,000.00	60,000.00
Medical, Dental & Lab Supplies	12,500.00	12,500.00	12,500.00
Memberships	40,394.00	40,394.00	40,394.00
Office Exp - Computer <\$5,000	5,000.00	5,000.00	5,000.00
Office Expense - Supplies - Other	12,000.00	12,000.00	12,000.00
Printing & Duplicating Services	1,000.00	1,000.00	1,000.00
Medical Expenses/Physicals	30,000.00	30,000.00	35,000.00
Professional & Specialized Serv - Other	114,550.00	114,550.00	130,550.00
Legal Fees	25,000.00	25,000.00	25,000.00
Publication & Legal Notices	7,500.00	7,500.00	7,500.00
Rent & Leases - Equipment	2,000.00	2,000.00	2,000.00
Equip - SmallTools & Instr <\$5k	15,000.00	15,000.00	15,000.00
Equip - Computer <\$5,000	20,000.00	20,000.00	20,000.00
Equip - Pagers/Radios <\$5,000	30,000.00	30,000.00	30,000.00
Special Department Expense			
Special Dept - Prevention	7,500.00	7,500.00	7,500.00
Special Dept - Training	55,000.00	55,000.00	55,000.00
Special Dept - Fire Investigation	1,000.00	1,000.00	1,000.00
Special Dept - Honor Guard	5,000.00	5,000.00	5,000.00
Special Dept - HazMat	1,500.00	1,500.00	1,500.00
Special Dept - Tech Rescue	9,000.00	9,000.00	9,000.00
Special Dept - Health and Wellness	15,750.00	23,750.00	23,750.00
Special Dept - Hydrant Stakes	13,000.00	13,000.00	13,000.00
Special Department Expense - Other	25,000.00	25,000.00	25,000.00
Transportation & Travel	15,000.00	15,000.00	15,000.00
Fuel Purchases	70,000.00	70,000.00	70,000.00
Utilities	60,000.00	60,000.00	60,000.00
Fixed Assets - Buildings and Grounds >\$5000	146,000.00	146,000.00	146,000.00
Fixed Assets - Equipment >\$5000	100,000.00	100,000.00	179,842.08
Total Operating Expense	\$ 1,213,287.00	\$ 1,221,287.00	\$ 1,322,129.08
Financing Expense			
CalPERS Refinance - Principal	419,745.00	419,745.00	419,745.00
CalPERS Refinance - Interest	379,185.64	379,185.64	379,185.64
SCBA - Principal Loan Payments	48,535.56	48,535.56	48,535.56
SCBA - Interest Loan Payments	1,695.84	1,695.84	1,695.84
Ford Trucks F-350 - Principal Loan Payments	-	-	26,911.27
Ford Trucks F-350 - Interest Loan Payments	-	-	2,256.13
Total Financing Expense	\$ 849,162.04	\$ 849,162.04	\$ 878,329.44
Grant Project Expense			
CTC Planning Capacity Grant Agreement - Non Payroll Related Costs	275,000.00	275,000.00	275,000.00
TRPA LTRA Washoe State Park Grant Agreement - Non Payroll Related Costs	150,000.00	150,000.00	150,000.00
LVFPD/CSLT MOU - Non Payroll Related Costs	40,000.00	40,000.00	40,000.00
CalFIRE VFA PPE Agreement - Non Payroll Related Costs	13,000.00	13,000.00	13,000.00
Total Grant Project Expense	\$ 478,000.00	\$ 478,000.00	\$ 478,000.00
Total LVFPD Expense	\$ 8,740,058.28	\$ 8,717,589.78	\$ 8,962,880.21
Total LVFPD Net Income - Before Other Reserve/Special Project Items	\$ 651,069.94	\$ 912,436.44	\$ 828,901.88
Reserve Transfer Item: Compensated Absences Acctnt	50,000.00	-	-
Reserve Transfer Item: Apparatus and Equipment	272,868.94	272,868.94	272,868.94
Reserve Transfer Item: Building Maint and Repair	-	-	-

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Special Fund Transfer Item: 115 Trust	-	-	-
Special Exp Item: UAL Interest Prepayment FY2025/FY2026	138,703.00	138,703.00	138,703.00
Reserved/Other (Building Maint and Repairs)	-	-	-
Unrestricted Reserve Item: FY2025 Build-Up Need	189,498.00	500,864.50	417,329.94
Contingency - 8.3% Inflation on Operating Expenses	-	-	-
TBD	-	-	-
Total LVFPD Net Income - After Other Reserve/Special Project Items	\$ 0.00	\$ (0.00)	\$ (0.00)