Lake Valley Fire Protection District
FY2026/27 Final Budget
For the Fiscal Year Ending June 30, 2027

FY2026/27 FINAL BUDGET — Budget estimates and assumptions reflect information available at the time of preparation and management's best estimates of anticipated District operations.

		FY2026/27 Prelim Budget (Approved June 2026)	FY2026/27 Final Budget (Adopted September 2026)
LVFPD Revenue			
Object Code	**Tax Revenue**		
0100	Prop Tax - Curr Secured	$ 6,670,167.00	$ 6,788,991.00
0110	Prop Tax - Curr Unsecured	$ 135,050.93	$ 132,680.00
0120	Prop Tax - Prior Secured	$ 2,145.19	$ -
0140	Prop Tax - Supp Current	$ 128,815.31	$ 125,921.66
0175	Tax - Special Tax	$ 147,086.35	$ 147,677.92
0360	Penalty & Cost Delinqnt Taxes	$ 2,434.93	$ 4,098.13
0820	ST - Homeowner Prop Tax Relief	$ 39,138.60	$ 37,738.00
	Total Tax Revenue	**$ 7,124,838.31**	**$ 7,237,106.71**
Object Code	**Ambulance Service Revenue**		
1686	Ambulance Services	$ 1,306,317.00	$ 1,306,317.00
	Total Ambulance Service Revenue	**$ 1,306,317.00**	**$ 1,306,317.00**
Object Code	**Misc Revenue**		
0400	Rev - Interest	$ 144,000.00	$ 240,000.00
1744	Misc - Inspections & Services	$ 225,000.00	$ 225,000.00
1940	Misc - Revenue (General)	$ 50,000.00	$ 50,000.00
1940	Misc - Strike Team/Incident Recovery	$ -	$ 242,000.00
1940	Misc - Grants	$ 1,222,978.20	$ 1,828,210.96
1942	Misc - Reimbursement	$ 29,000.00	$ 29,000.00
2000	Sale of Fixed Assets		$ -
	Total Misc Revenue	**$ 1,670,978.20**	**$ 2,614,210.96**
Object Code	**Rent Revenue**		
0420	Rent - Land and Buildings	$ 69,939.63	$ 69,939.63
	Total Rent Revenue	**$ 69,939.63**	**$ 69,939.63**
	Total LVFPD Revenue	**$ 10,172,073.14**	**$ 11,227,574.30**
LVFPD Expenses			
Object Code	**Wage Expenditures**		
3000	Wages - Perm Employees	$ 4,453,215.98	$ 4,453,215.98
3001	Wages - Temp Employees		$ -
3002	Wages - Overtime	$ 200,000.00	$ 200,000.00
3002	Wages - Overtime (Strike Team)		$ 180,400.00
3004	Wages - Other Comp	$ 202,407.66	$ 202,407.66
3005	Wages - Tahoe Differential	$ 78,971.84	$ 78,971.84
3020	Wages - Retirement	$ 1,256,190.76	$ 1,184,693.97
3021	Wages - O.A.S.D.I.	$ 2,000.00	$ 2,000.00
3022	Wages - MediCare	$ 71,018.93	$ 71,018.93
3040	Wages - Health Insurance, General/Vision/Dental	$ 226,294.85	$ 226,294.85
3060	Wages - Workers Compensation	$ 378,699.00	$ 331,689.00
	Total Wage Expenditures	**$ 6,868,799.02**	**$ 6,930,692.23**
Object Code	**Operating Expenditures**		
4020	Clothing and Personal Supplies	$ 73,250.00	$ 73,250.00
4040	Telephone Expense	$ 50,000.00	$ 56,000.00
4080	Household Expense	$ 10,000.00	$ 10,000.00
4100	Insurance - Premium	$ 102,693.92	$ 98,149.00
4140	Maintenance - Equipment	$ 209,007.46	$ 209,007.46
4180	Maintenance - Building & Improv	$ 70,000.00	$ 70,000.00
4200	Medical, Dental & Lab Supplies	$ 15,000.00	$ 15,000.00
4220	Memberships	$ 65,184.88	$ 65,184.88
4260	Office Expense	$ 31,248.75	$ 37,248.75
4266	Printing & Duplicating Services	$ 1,000.00	$ 1,000.00
4322	Medical Expenses/Physicals	$ 10,000.00	$ 10,000.00
4300	Professional & Specialized Services	$ 1,025,262.00	$ 1,025,262.00

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4313	Legal Fees	$ 31,000.00	$ 31,000.00
4400	Publication & Legal Notices	$ 5,000.00	$ 5,000.00
4420	Rent & Leases - Equipment	$ 25,661.09	$ 28,061.09
4460	Equip - SmallTools & Instr <$5k	$ 61,330.70	$ 61,330.70
4500	Special Department Expense	$ 368,600.00	$ 343,500.00
4600	Transportation & Travel	$ 15,000.00	$ 15,000.00
4606	Fuel Purchases	$ 90,883.50	$ 90,883.50
4620	Utilities	$ 60,000.00	$ 60,000.00
6020	Fixed Assets - Buildings and Grounds >$5000	$ 144,000.00	$ 144,000.00
6040	Fixed Assets - Equipment >$5000	$ 235,000.00	$ 825,232.76
	Total Operating Expenditures	**$ 2,699,122.30**	**$ 3,274,110.14**
Object Code	**Debt Service & Other Financing Uses**		
5060	CalPERS Refinancing – Principal	$ 454,432.00	$ 454,432.00
5100	CalPERS Refinancing – Interest	$ 344,578.56	$ 344,578.56
5060	Ford F-350 Financing – Principal	$ 23,596.94	$ 23,596.94
5100	Ford F-350 Financing – Interest	$ 5,570.46	$ 5,570.46
	Total Debt Service & Other Financing Uses	**$ 828,177.96**	**$ 828,177.96**
	Total LVFPD Expenditures & Other Financing Uses	**$ 10,396,099.28**	**$ 11,032,980.33**
	Budgetary Surplus/(Deficit) Before Fund Balance & Reserve Activity	**$ (224,026.15)**	**$ 194,593.97**
	Transfer TO Fund 317 Compensated Absences Reserve – Annual Reserve Funding	$ 50,000.00	$ -
	Use of Fund 317 Compensated Absences Reserve – Eligible Leave/Retirement Payouts	$ -	$ (76,020.83)
	Transfer TO Fund 319 Apparatus & Equipment Capital Reserve – Annual Reserve Funding	$ -	$ -
	Use of Fund 319 Apparatus & Equipment Capital Reserve – FY2026/27 Capital Purchases	$ (75,500.00)	$ (148,064.00)
	Transfer TO Fund 321 Facilities Capital Improvement & Replacement Reserve – Annual Reserve Funding	$ -	$ -
	Use of Fund 321 Facilities Capital Improvement & Replacement Reserve – FY2026/27 Capital Improvements	$ (144,000.00)	$ (144,000.00)
	Use of Restricted Development Impact Fee Funds – Eligible Capital Expenditures	$ (55,000.00)	$ (65,000.00)
	Transfer TO Fund 350 Unreserved Undesignated Fund – FY2026/27 Year-End Funding	$ 473.85	$ 627,678.80
	Budgetary Surplus/(Deficit) After Fund Balance & Reserve Activity	**$ 0.00**	**$ 0.00**

BUDGETARY INFORMATION NOTICE — This Final Budget represents Lake Valley Fire Protection District's financial plan for FY2026/27 as adopted by the Board of Directors. Budgeted amounts are based on estimates and assumptions using information available at the time of preparation. Actual revenues, expenditures, financing activity and use of or contributions to fund balance and reserves may differ from budgeted amounts due to operational needs, timing, economic conditions, grant activity and other factors. This budget is prepared for budgetary and fiscal management purposes and should not be construed as audited financial statements or other assurance regarding actual financial results.

The District's FY2026/27 appropriations limit has been established by the Board of Directors pursuant to Article XIII B of the California Constitution and California Health & Safety Code §13895.