

PENN VALLEY FIRE PROTECTION DISTRICT
Profit & Loss Amended Final Budget - Operating

	23-24 Actuals	23-24 Budget	24-25 Budget
Ordinary Income/Expense			
Income			
4001 · CURRENT SECURED	508,584.66	505,000.00	525,000.00
4003 · CURRENT UNSECURED	9,029.71	7,000.00	12,000.00
4004 · PRIOR UNSECURED	209.05	100.00	100.00
4017 · SUPPLEMENTAL SECURED	13,649.02	3,000.00	12,000.00
4018 · SUPPLEMENTAL UNSECURED	508.41		
4028 · SUPPLEMENTAL PRIOR UNSECURED	68.29		
4044 · ST-OTHER IN LIEU	23.17		
4301 · INTEREST INCOME	55,240.26	20,000.00	42,000.00
4419 · HME OWNERS PROP	3,205.84	3,000.00	3,000.00
4444 · ST FIRE REIMBURSEMENT	6,381.05	70,000.00	180,000.00
4496 · PROP 172 PUBLIC SAFETY	124,167.27	160,000.00	168,000.00
4518 · ASSMT-FIRE SUPPRESSION BENEFIT	606,785.24	608,000.00	624,500.00
4547 · SPEC ASSESSMT-RESCUE	841,866.40	845,000.00	866,000.00
4580 · AMBULANCE REVENUE	841,187.36	620,000.00	895,000.00
4590 · Cost Recovery Program	530.25	2,000.00	1,000.00
4620 · OTHER REVENUE			
4620A · Special Event Standby	1,814.08	1,000.00	1,000.00
4620C · Oth Rev-Miscellaneous	1,440.23	500.00	500.00
4620E · Oth Rev-RENTS			
4620E-2 · Oth Rev Rent Grounds	8,000.00	6,000.00	6,000.00
4620E-3 · Oth Rev Rent Mtg Rm	2,872.50	500.00	500.00
Total 4620E · Oth Rev-RENTS	10,872.50	6,500.00	6,500.00
4620F · Oth Rev-Repay	9,161.83		
4620H · Oth Rev-Subpna	134.00		
4620K · CPR and First Aid Classes	40.00	300.00	200.00
4620L · Plan Review	6,380.00	7,000.00	7,000.00
4620M · Field Inspection	1,440.00	1,600.00	1,600.00
Total 4620 · OTHER REVENUE	31,282.64	16,900.00	16,800.00
4640 · DONATIONS			
4640B · Designated	6,580.00		
4640E · Misc Donations	1,863.36		
Total 4640 · DONATIONS	8,443.36		
Total Income	3,051,161.98	2,860,000.00	3,345,400.00
Gross Profit	3,051,161.98	2,860,000.00	3,345,400.00

PENN VALLEY FIRE PROTECTION DISTRICT
Profit & Loss Amended Final Budget - Operating

Expense	23-24 Actuals	23-24 Budget	24-25 Budget
5100 · WAGES			
5101 · Wages			
5102 · Full Time Fire	1,469,030.81	1,364,000.00	2,145,000.00
5103 · Part Time	22,434.53	20,000.00	20,000.00
5104 · Admin	105,999.93	125,000.00	125,000.00
5106 · Wages-Disability	8,775.24		
5107 · Intern Pay	15,075.00	28,000.00	14,000.00
5101 · Wages - Other	145,433.68	158,000.00	158,000.00
Total 5101 · Wages	1,766,749.19	1,695,000.00	2,462,000.00
5105 · PAYROLL TAX EXPENSE	29,646.53	34,000.00	42,000.00
5150 · PERS			
5151 · District Portion - Fire	96,996.96	100,000.00	96,000.00
5153 · District Portion - Admin	7,173.40	10,500.00	10,500.00
5161 · Dist Paid MOU Fire	28,963.64	36,000.00	30,000.00
5170 · Unfunded Liability	45,080.49	96,000.00	96,000.00
5150 · PERS - Other	76,906.34	59,000.00	118,000.00
Total 5150 · PERS	255,120.83	301,500.00	350,500.00
Total 5100 · WAGES	2,051,516.55	2,030,500.00	2,854,500.00
5120 · HEALTH INSURANCE	324,048.22	280,000.00	364,000.00
5121 · WORKERS COMP	102,974.00	103,000.00	150,000.00
5200 · MISCELLANEOUS	110.49	1,500.00	1,500.00
5202 · CLOTHING	13,127.22	15,000.00	18,000.00
5203 · COMMUNICATIONS			
5203B · Communications-Internet	4,978.28	6,000.00	5,200.00
5203C · Communications-Cell Phones	7,104.73	5,200.00	7,400.00
5203E · Communications-Miscellaneous	1,565.05	1,500.00	1,500.00
5203F · Communications-NCFA	3,101.56	3,200.00	3,600.00
5203H · Communications-Pager/HT Repairs	220.63	1,500.00	800.00
5203I · Communications-Telephone	3,393.40	3,000.00	3,600.00
5203J · Commcnctns-Web Site Maintenance	270.00	900.00	900.00
Total 5203 · COMMUNICATIONS	20,633.65	21,300.00	23,000.00
5204 · EMERGENCY COMMAND CENTER	66,125.78	72,000.00	60,000.00
5205 · FOOD	1,684.88	2,000.00	2,400.00
5206 · HOUSEHOLD SUPPLIES	4,531.69	5,000.00	6,000.00
5207 · LIABILITY INSURANCE	48,849.00	49,000.00	54,600.00
5209 · EQUIPMENT MAINT			
5209A · Equip Maint-Air Station	752.40	1,200.00	1,200.00
5209E · Equip Maint-Ladders	937.54	1,000.00	1,000.00
5209F · Equip Maint-Biomedical	1,500.00	3,800.00	3,200.00
5209G · Equip Maint-Miscellaneous	12,833.60	7,000.00	8,000.00
5209I · Equip Maint-SCBA	804.28	3,800.00	3,800.00
Total 5209 · EQUIPMENT MAINT	16,827.82	16,800.00	17,200.00
5210 · STRUCTURE MAINTENANCE			
5210A · Structure Maint-Miscellaneous	14,204.53	10,000.00	10,000.00
5210B · Structure Maint-Pest Control	2,750.00	2,600.00	2,600.00
Total 5210 · STRUCTURE MAINTENANCE	16,954.53	12,600.00	12,600.00
5211 · VEHICLE MAINTENANCE	58,177.18	44,000.00	54,000.00

PENN VALLEY FIRE PROTECTION DISTRICT
Profit & Loss Amended Final Budget - Operating

	23-24 Actuals	23-24 Budget	24-25 Budget
5212 · MEMBERSHIPS	4,938.10	3,800.00	5,200.00
5213 · MEDICAL SUPPLIES	63,855.85	60,000.00	66,000.00
5214 · OFFICE EXPENSE			
5214A · Office Exp-Miscellaneous	2,311.65	6,000.00	4,000.00
5214C · Office Exp-Software	254.70	1,400.00	1,000.00
5214E · Office Exp-Maint & Contracts	9,381.43	9,000.00	9,000.00
Total 5214 · OFFICE EXPENSE	11,947.78	16,400.00	14,000.00
5215 · PROFESSIONAL SVCS			
5215B · Prof Svcs-Audit	0.00	9,000.00	9,000.00
5215D · Prof. Svcs-Benefit Assessmt			
5215D-1 · Prof Svcs-Assmt Fee Collection	3,428.50	4,000.00	4,000.00
Total 5215D · Prof. Svcs-Benefit Assessmt	3,428.50	4,000.00	4,000.00
5215G · Prof Svcs-LafCo	2,651.00	2,800.00	3,000.00
5215H · Prof Services, S-SV fee	1,165.00	1,300.00	1,300.00
5215I · Prof Svcs-Legal	11,832.45	5,000.00	8,000.00
5215J · Prof Svcs-Medical Director	6,000.00	6,000.00	6,000.00
5215K · Prof Svcs-Miscellaneous	17,098.49	22,000.00	18,000.00
5215N · Prof Svcs-SB2557 Prop Tx Admin	9,463.71	12,000.00	11,000.00
5215O · Prof Svcs-Software/Tech Support	14,895.84	20,000.00	16,500.00
5215P · Prof Svcs-Tax Roll Collect. RES	3,480.50	3,800.00	4,000.00
5215R · Prof Svcs-Plan Review	2,687.50	3,400.00	3,400.00
5215S · Prof Svcs-Ambulance Billing	97,411.38	80,000.00	100,000.00
Total 5215 · PROFESSIONAL SVCS	170,114.37	169,300.00	184,200.00
5216 · PUBLCTN	264.55	700.00	700.00
5218 · RENTS	0.00	1.00	1.00
5219 · FIRE PREVENTION			
5219A · Code Publications	355.00	700.00	700.00
5219B · Investigation Supplies	4,679.69	2,800.00	2,800.00
Total 5219 · FIRE PREVENTION	5,034.69	3,500.00	3,500.00
5221 · EQUIPMENT	5,572.56	600.00	600.00
5223 · FUEL	42,043.23	50,000.00	44,000.00
5224 · UTILITIES			
5224A · Util-Garbage	3,844.22	3,600.00	3,600.00
5224B · Util-Water Service	5,886.07	8,000.00	8,000.00
5224C · Util-PG&E	14,957.60	19,000.00	15,000.00
5224D · Util-Propane	4,778.40	7,000.00	7,000.00
5224E · Annual Sewer Use & Waste Fees			
5224E-1 · EDUs	6,387.00	6,800.00	6,800.00
Total 5224E · Annual Sewer Use & Waste Fees	6,387.00	6,800.00	6,800.00
Total 5224 · UTILITIES	35,853.29	44,400.00	40,400.00
5225 · TRAINING			
5225S · Training - Staff	15,541.60	6,000.00	10,000.00
5225P · Training - Public	1,867.63	1,000.00	1,000.00
Total 5225 · TRAINING	17,409.23	7,000.00	11,000.00
5510 · CONTINGENCIES	0.00	25,000.00	25,000.00
5555 · TRANSFER OUT	30,000.00	30,000.00	30,000.00
Total Expense	3,110,594.86	3,043,401.00	4,042,401.00
Net Ordinary Income	(59,432.68)	(183,401.00)	(697,001.00)
Net Income	(59,432.68)	(183,401.00)	(697,001.00)

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Income			
4001 · CURRENT SECURED	508,584.66	505,000.00	525,000.00
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4496 · PROP 172 PUBLIC SAFETY	124,167.27	160,000.00	168,000.00
4518 · ASSMT-FIRE SUPPRESSION BENEFIT	606,785.24	608,000.00	624,500.00
4547 · SPEC ASSESSMT-RESCUE	841,866.40	845,000.00	866,000.00
4580 · AMBULANCE REVENUE	841,187.36	620,000.00	795,000.00
4590 · Cost Recovery Program	530.25	2,000.00	1,000.00
4620 · OTHER REVENUE			
4620A · Special Event Standby	1,814.08	1,000.00	1,000.00
4620C · Oth Rev-Miscellaneous	1,440.23	500.00	500.00
4620E · Oth Rev-RENTS			
4620E-2 · Oth Rev Rent Grounds	8,000.00	6,000.00	6,000.00
4620E-3 · Oth Rev Rent Mtg Rm	2,872.50	500.00	500.00
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4620F · Oth Rev-Repay	9,161.83		
4620H · Oth Rev-Subpna	134.00		
4620K · CPR and First Aid Classes	40.00	300.00	200.00
4620L · Plan Review	6,380.00	7,000.00	7,000.00
4620M · Field Inspection	1,440.00	1,600.00	1,600.00
Total 4620 · OTHER REVENUE	31,282.64	16,900.00	16,800.00
4640 · DONATIONS			
4640B · Designated	6,580.00		
4640E · Misc Donations	1,863.36		
Total 4640 · DONATIONS	8,443.36		
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Gross Profit	3,051,161.98	2,860,000.00	3,135,400.00

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5100 · WAGES			
5101 · Wages			
5102 · Full Time Fire	1,469,030.81	1,364,000.00	1,545,000.00
5103 · Part Time	22,434.53	20,000.00	20,000.00
5104 · Admin	105,999.93	125,000.00	125,000.00
5106 · Wages-Disability	8,775.24		
5107 · Intern Pay	15,075.00	28,000.00	14,000.00
5101 · Wages - Other	145,433.68	158,000.00	158,000.00
Total 5101 · Wages	1,766,749.19	1,695,000.00	1,862,000.00
5105 · PAYROLL TAX EXPENSE	29,646.53	34,000.00	32,000.00
5150 · PERS			
5151 · District Portion - Fire	96,996.96	100,000.00	100,000.00
5153 · District Portion - Admin	7,173.40	10,500.00	10,500.00
5161 · Dist Paid MOU Fire	28,963.64	36,000.00	32,000.00
5170 · Unfunded Liability	45,080.49	96,000.00	96,000.00
5150 · PERS - Other	76,906.34	59,000.00	80,000.00
Total 5150 · PERS	255,120.83	301,500.00	318,500.00
Total 5100 · WAGES	2,051,516.55	2,030,500.00	2,212,500.00
5120 · HEALTH INSURANCE	324,048.22	260,000.00	302,000.00
5121 · WORKERS COMP	102,974.00	103,000.00	118,000.00
5200 · MISCELLANEOUS	110.49	1,500.00	1,500.00
5202 · CLOTHING	13,127.22	15,000.00	14,000.00
5203 · COMMUNICATIONS			
5203B · Communications-Internet	4,978.28	6,000.00	5,200.00
5203C · Communications-Cell Phones	7,104.73	5,200.00	7,400.00
5203E · Communications-Miscellaneous	1,565.05	1,500.00	1,500.00
5203F · Communications-NCFA	3,101.56	3,200.00	3,600.00
5203H · Communications-Pager/HT Repairs	220.63	1,500.00	800.00
5203I · Communications-Telephone	3,393.40	3,000.00	3,600.00
5203J · Commnctns-Web Site Maintenance	270.00	900.00	900.00
Total 5203 · COMMUNICATIONS	20,633.65	21,300.00	23,000.00
5204 · EMERGENCY COMMAND CENTER	66,125.78	72,000.00	60,000.00
5205 · FOOD	1,684.88	2,000.00	2,000.00
5206 · HOUSEHOLD SUPPLIES	4,531.69	5,000.00	5,000.00
5207 · LIABILITY INSURANCE	48,849.00	49,000.00	54,600.00
5209 · EQUIPMENT MAINT			
5209A · Equip Maint-Air Station	752.40	1,200.00	1,200.00
5209E · Equip Maint-Ladders	937.54	1,000.00	1,000.00
5209F · Equip Maint-Biomedical	1,500.00	3,800.00	3,200.00
5209G · Equip Maint-Miscellaneous	12,833.60	7,000.00	8,000.00
5209I · Equip Maint-SCBA	804.28	3,800.00	3,800.00
Total 5209 · EQUIPMENT MAINT	16,827.82	16,800.00	17,200.00
5210 · STRUCTURE MAINTENANCE			
5210A · Structure Maint-Miscellaneous	14,204.53	10,000.00	10,000.00
5210B · Structure Maint-Pest Control	2,750.00	2,600.00	2,600.00
Total 5210 · STRUCTURE MAINTENANCE	16,954.53	12,600.00	12,600.00
5211 · VEHICLE MAINTENANCE	56,177.18	44,000.00	54,000.00

**PENN VALLEY FIRE PROTECTION DISTRICT
Profit & Loss Final Budget - Operating**

	23-24 Actuals	23-24 Budget	24-25 Budget
5212 · MEMBERSHIPS	4,938.10	3,800.00	5,200.00
5213 · MEDICAL SUPPLIES	63,855.85	60,000.00	66,000.00
5214 · OFFICE EXPENSE			
5214A · Office Exp-Miscellaneous	2,311.65	6,000.00	4,000.00
5214C · Office Exp-Software	254.70	1,400.00	1,000.00
5214E · Office Exp-Maint & Contracts	9,381.43	9,000.00	9,000.00
Total 5214 · OFFICE EXPENSE	11,947.78	16,400.00	14,000.00
5215 · PROFESSIONAL SVCS			
5215B · Prof Svcs-Audit	0.00	9,000.00	9,000.00
5215D · Prof. Svcs-Benefit Assessmt			
5215D-1 · Prof Svcs-Assmt Fee Collection	3,428.50	4,000.00	4,000.00
Total 5215D · Prof. Svcs-Benefit Assessmt	3,428.50	4,000.00	4,000.00
5215G · Prof Svcs-LafCo	2,651.00	2,800.00	3,000.00
5215H · Prof Services, S-SV fee	1,165.00	1,300.00	1,300.00
5215I · Prof Svcs-Legal	11,832.45	5,000.00	8,000.00
5215J · Prof Svcs-Medical Director	6,000.00	6,000.00	6,000.00
5215K · Prof Svcs-Miscellaneous	17,098.49	22,000.00	18,000.00
5215N · Prof Svcs-SB2557 Prop Tx Admin	9,463.71	12,000.00	11,000.00
5215O · Prof Svcs-Software/Tech Support	14,895.84	20,000.00	16,500.00
5215P · Prof Svcs-Tax Roll Collect. RES	3,480.50	3,800.00	4,000.00
5215R · Prof Svcs-Plan Review	2,687.50	3,400.00	3,400.00
5215S · Prof Svcs-Ambulance Billing	97,411.38	80,000.00	100,000.00
Total 5215 · PROFESSIONAL SVCS	170,114.37	169,300.00	184,200.00
5216 · PUBLCTN	264.55	700.00	700.00
5218 · RENTS	0.00	1.00	1.00
5219 · FIRE PREVENTION			
5219A · Code Publications	355.00	700.00	700.00
5219B · Investigation Supplies	4,679.69	2,800.00	2,800.00
Total 5219 · FIRE PREVENTION	5,034.69	3,500.00	3,500.00
5221 · EQUIPMENT	5,572.56	600.00	600.00
5223 · FUEL	42,043.23	50,000.00	44,000.00
5224 · UTILITIES			
5224A · Util-Garbage	3,844.22	3,600.00	3,600.00
5224B · Util-Water Service	5,886.07	8,000.00	8,000.00
5224C · Util-PG&E	14,957.60	19,000.00	15,000.00
5224D · Util-Propane	4,778.40	7,000.00	7,000.00
5224E · Annual Sewer Use & Waste Fees			
5224E-1 · EDUs	6,387.00	6,800.00	6,800.00
Total 5224E · Annual Sewer Use & Waste Fees	6,387.00	6,800.00	6,800.00
Total 5224 · UTILITIES	35,853.29	44,400.00	40,400.00
5225 · TRAINING			
5225S · Training - Staff	15,541.60	6,000.00	6,000.00
5225P · Training - Public	1,867.63	1,000.00	1,000.00
Total 5225 · TRAINING	17,409.23	7,000.00	7,000.00
5510 · CONTINGENCIES	0.00	25,000.00	25,000.00
5555 · TRANSFER OUT	30,000.00	30,000.00	30,000.00
Total Expense	3,110,594.66	3,043,401.00	3,297,001.00
Net Ordinary Income	(59,432.68)	(183,401.00)	(161,601.00)
Net Income	(59,432.68)	(183,401.00)	(161,601.00)

PENN VALLEY FIRE PROTECTION DISTRICT
Profit & Loss Final Budget - Impact

	23-24 Actuals	23-24 Budget	24-25 Budget
Ordinary Income/Expense			
Income			
4301 · INTEREST INCOME	3,415.14	800.00	1,200.00
4527 · DEVELOPMENT FEES	49,415.19	34,000.00	40,000.00
4640 · DONATIONS	12.95		
Total Income	52,843.28	34,800.00	41,200.00
Gross Profit	52,843.28	34,800.00	41,200.00
Expense			
5402 · STRUCTRS/IMPROVMTS	0.00	5,000.00	5,000.00
5403 · OFFICE EQUIPMENT	0.00	1,000.00	1,000.00
5404 · AUTO EQUIP			
5404A · Ambulance Equip	16,831.27	18,000.00	18,000.00
5404B · Engine Equip	11,472.85	13,500.00	13,500.00
Total 5404 · AUTO EQUIP	28,304.12	31,500.00	31,500.00
5405 · OTHER EQUIPMENT	11,893.70	5,000.00	5,000.00
5510 · CONTINGENCIES	0.00	2,000.00	2,000.00
Total Expense	40,197.82	44,500.00	44,500.00
Net Ordinary Income	12,645.46	(9,700.00)	(3,300.00)
Net Income	12,645.46	(9,700.00)	(3,300.00)

PENN VALLEY FIRE PROTECTION DISTRICT
Profit & Loss Final Budget - Building

	23-24 Actuals	23-24 Budget	24-25 Budget
Ordinary Income/Expense			
Income			
4301 · INTEREST INCOME	7,811.61	1,400.00	4,000.00
4606 · SALES-FIXED ASSETS	395,000.00		
4640 · DONATIONS			
4640A · Aux	10,000.00	100,000.00	100,000.00
Total 4640 · DONATIONS	10,000.00	100,000.00	100,000.00
4998 · TRANSFER IN	30,000.00	30,000.00	30,000.00
Total Income	442,811.61	131,400.00	134,000.00
Gross Profit	442,811.61	131,400.00	134,000.00
Expense			
5202 · CLOTHING			
5202B · Clothing-Miscellaneous	0.00	2,000.00	2,000.00
5202E · Clothing-Turnouts	29,666.60	15,000.00	15,000.00
Total 5202 · CLOTHING	29,666.60	17,000.00	17,000.00
5221 · EQUIPMENT			
5221B · Equip-Hose	0.00	2,000.00	2,000.00
5221C · Equip-Miscellaneous	3,797.12	3,000.00	5,000.00
5221F · Equip-SCBA	0.00	2,000.00	2,000.00
Total 5221 · EQUIPMENT	3,797.12	7,000.00	9,000.00
5402 · STRUCTRS/IMPROVMTS	10,793.83	5,000.00	5,000.00
5403 · OFFICE EQUIPMENT			
5403A · Computers	3,639.90	4,000.00	4,000.00
5403B · Other	2,287.94	2,500.00	2,500.00
Total 5403 · OFFICE EQUIPMENT	5,927.84	6,500.00	6,500.00
5404 · AUTO EQUIP			
5404A · Ambulance Equip	59,192.53	40,500.00	41,000.00
5404B · Engine Equip	209,430.30	30,500.00	31,000.00
Total 5404 · AUTO EQUIP	268,622.83	71,000.00	72,000.00
5405 · OTHER EQUIPMENT			
5405B · Radios	9,039.58	15,000.00	15,000.00
5405 · OTHER EQUIPMENT - Other	58,070.46	25,000.00	25,000.00
Total 5405 · OTHER EQUIPMENT	67,110.04	40,000.00	40,000.00
5510 · CONTINGENCIES	0.00	1,000.00	1,000.00
Total Expense	385,918.26	147,500.00	150,500.00
Net Ordinary Income	56,893.35	(16,100.00)	(16,500.00)
Net Income	56,893.35	(16,100.00)	(16,500.00)