

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

	24-25 Actuals	24-25 Budget	25-26 Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4001 · CURRENT SECURED	524,983.97	525,000.00	535,600.00
4003 · CURRENT UNSECURED	8,157.44	12,000.00	14,000.00
4004 · PRIOR UNSECURED	103.37	100.00	100.00
4017 · SUPPLEMENTAL SECURED	11,804.83	12,000.00	10,000.00
4018 · SUPPLEMENTAL UNSECURED	276.42	0.00	0.00
4028 · SUPPLEMENTAL PRIOR UNSECURED	67.14	0.00	0.00
4044 · ST-OTHER IN LIEU	22.81	0.00	0.00
4301 · INTEREST INCOME	63,092.84	42,000.00	42,000.00
4419 · HME OWNERS PROP	3,190.77	3,000.00	3,000.00
4444 · ST FIRE REIMBURSEMENT	267,394.24	180,000.00	180,000.00
4496 · PROP 172 PUBLIC SAFETY	148,770.38	168,000.00	152,000.00
4518 · ASSMT-FIRE SUPPRESSION BENEFIT	629,294.50	624,500.00	639,800.00
4547 · SPEC ASSESSMT-RESCUE	874,997.22	866,000.00	888,100.00
4580 · AMBULANCE REVENUE	1,027,932.75	895,000.00	895,000.00
4590 · Cost Recovery Program	200.00	1,000.00	1,000.00
4620 · OTHER REVENUE			
4620A · Special Event Standby	1,342.00	1,000.00	1,000.00
4620C · Oth Rev-Miscellaneous	25,041.97	500.00	500.00
4620E · Oth Rev-RENTS			
4620E-2 · Oth Rev Rent Grounds	4,000.00	6,000.00	6,000.00
4620E-3 · Oth Rev Rent Mtg Rm	1,595.00	500.00	500.00
Total 4620E · Oth Rev-RENTS	5,595.00	6,500.00	6,500.00
4620H · Oth Rev-Subpna	202.34	0.00	0.00
4620K · CPR and First Aid Classes	2,085.00	200.00	200.00
4620L · Plan Review	3,870.00	7,000.00	5,000.00
4620M · Field Inspection	2,750.00	1,600.00	1,600.00
Total 4620 · OTHER REVENUE	40,886.31	16,800.00	14,800.00
4640 · DONATIONS			
4640B · Designated	2,000.00		
4640E · Misc Donations	9,072.96	0.00	0.00
Total 4640 · DONATIONS	11,072.96	0.00	0.00
<b>Total Income</b>	3,612,247.95	3,345,400.00	3,375,400.00
<b>Gross Profit</b>	3,612,247.95	3,345,400.00	3,375,400.00

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

	24-25 Actuals	24-25 Budget	25-26 Budget
<b>Expense</b>			
<b>5100 · WAGES</b>			
<b>5101 · Wages</b>			
5102 · Full Time Fire	1,558,793.49	2,145,000.00	1,734,000.00
5103 · Part Time	16,879.01	20,000.00	0.00
5104 · Admin	91,282.85	125,000.00	143,000.00
5106 · Wages-Disability	0.00	0.00	0.00
5107 · Intern Pay	13,775.00	14,000.00	14,000.00
5101 · Wages - Other	159,103.50	158,000.00	166,000.00
<b>Total 5101 · Wages</b>	1,839,833.85	2,462,000.00	2,057,000.00
<b>5105 · PAYROLL TAX EXPENSE</b>	30,613.37	42,000.00	38,000.00
<b>5150 · PERS</b>			
5151 · District Portion - Fire	78,539.29	96,000.00	110,000.00
5153 · District Portion - Admin	7,392.89	10,500.00	9,000.00
5161 · Dist Paid MOU Fire	28,700.16	30,000.00	32,000.00
5170 · Unfunded Liability	158,773.50	96,000.00	118,000.00
5150 · PERS - Other	101,133.05	118,000.00	110,000.00
<b>Total 5150 · PERS</b>	374,538.89	350,500.00	379,000.00
<b>Total 5100 · WAGES</b>	2,244,986.11	2,854,500.00	2,474,000.00
<b>5120 · HEALTH INSURANCE</b>	329,075.28	364,000.00	375,000.00
<b>5121 · WORKERS COMP</b>	117,710.00	150,000.00	122,000.00
<b>5200 · MISCELLANEOUS</b>	212.23	1,500.00	1,500.00
<b>5202 · CLOTHING</b>	26,035.15	18,000.00	13,000.00
<b>5203 · COMMUNICATIONS</b>			
5203B · Communications-Internet	4,609.41	5,200.00	5,200.00
5203C · Communications-Cell Phones	7,839.72	7,400.00	7,400.00
5203E · Communications-Miscellaneous	(1,327.12)	1,500.00	1,500.00
5203F · Communications-NCFA	3,979.46	3,600.00	4,100.00
5203H · Communications-Pager/HT Repairs	499.67	800.00	800.00
5203I · Communications-Telephone	3,688.03	3,600.00	3,600.00
5203J · Commcnctns-Web Site Maintenance	270.00	900.00	900.00
<b>Total 5203 · COMMUNICATIONS</b>	19,559.17	23,000.00	23,500.00
<b>5204 · EMERGENCY COMMAND CENTER</b>	57,114.72	60,000.00	60,000.00
<b>5205 · FOOD</b>	2,312.30	2,400.00	2,400.00
<b>5206 · HOUSEHOLD SUPPLIES</b>	3,309.15	6,000.00	6,000.00
<b>5207 · LIABILITY INSURANCE</b>	54,564.00	54,600.00	56,300.00
<b>5209 · EQUIPMENT MAINT</b>			
5209A · Equip Maint-Air Station	785.30	1,200.00	900.00
5209E · Equip Maint-Ladders	1,115.54	1,000.00	1,000.00
5209F · Equip Maint-Biomedical	1,575.00	3,200.00	3,200.00
5209G · Equip Maint-Miscellaneous	15,166.71	8,000.00	8,000.00
5209I · Equip Maint-SCBA	4,769.22	3,800.00	4,600.00
<b>Total 5209 · EQUIPMENT MAINT</b>	23,411.77	17,200.00	17,700.00
<b>5210 · STRUCTURE MAINTENANCE</b>			
5210A · Structure Maint-Miscellaneous	9,545.59	10,000.00	10,000.00
5210B · Structure Maint-Pest Control	2,787.00	2,600.00	3,000.00
<b>Total 5210 · STRUCTURE MAINTENANCE</b>	12,332.59	12,600.00	13,000.00
<b>5211 · VEHICLE MAINTENANCE</b>	50,719.84	54,000.00	62,000.00

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

	24-25 Actuals	24-25 Budget	25-26 Budget
5212 · MEMBERSHIPS	5,084.78	5,200.00	5,200.00
5213 · MEDICAL SUPPLIES	66,202.12	66,000.00	71,300.00
5214 · OFFICE EXPENSE			
5214A · Office Exp-Miscellaneous	3,564.88	4,000.00	5,000.00
5214C · Office Exp-Software	219.98	1,000.00	1,000.00
5214E · Office Exp-Maint & Contracts	13,055.20	9,000.00	11,300.00
<b>Total 5214 · OFFICE EXPENSE</b>	<b>16,840.06</b>	<b>14,000.00</b>	<b>17,300.00</b>
5215 · PROFESSIONAL SVCS			
5215B · Prof Svcs-Audit	20,140.00	9,000.00	9,500.00
5215D · Prof. Svcs-Benefit Assessmt			
5215D-1 · Prof Svcs-Assmt Fee Collection	3,420.00	4,000.00	4,000.00
<b>Total 5215D · Prof. Svcs-Benefit Assessmt</b>	<b>3,420.00</b>	<b>4,000.00</b>	<b>4,000.00</b>
5215G · Prof Svcs-LafCo	7,962.00	3,000.00	3,100.00
5215H · Prof Services, S-SV fee	1,200.00	1,300.00	1,300.00
5215I · Prof Svcs-Legal	18,611.25	8,000.00	8,000.00
5215J · Prof Svcs-Medical Director	6,000.00	6,000.00	6,000.00
5215K · Prof Svcs-Miscellaneous	20,961.76	18,000.00	18,000.00
5215N · Prof Svcs-SB2557 Prop Tx Admin	10,121.45	11,000.00	11,000.00
5215O · Prof Svcs-Software/Tech Support	14,791.81	16,500.00	16,500.00
5215P · Prof Svcs-Tax Roll Collect. RES	3,418.00	4,000.00	4,000.00
5215R · Prof Svcs-Plan Review	3,717.50	3,400.00	3,400.00
5215S · Prof Svcs-Ambulance Billing	233,658.74	100,000.00	114,000.00
<b>Total 5215 · PROFESSIONAL SVCS</b>	<b>344,002.51</b>	<b>184,200.00</b>	<b>198,800.00</b>
5216 · PUBLCTN	147.71	700.00	700.00
5218 · RENTS	0.00	1.00	1.00
5219 · FIRE PREVENTION			
5219A · Code Publications	400.00	700.00	700.00
5219B · Investigation Supplies	2,815.45	2,800.00	2,800.00
<b>Total 5219 · FIRE PREVENTION</b>	<b>3,215.45</b>	<b>3,500.00</b>	<b>3,500.00</b>
5221 · EQUIPMENT	1,648.78	600.00	1,000.00
5223 · FUEL	43,927.85	44,000.00	48,000.00
5224 · UTILITIES			
5224A · Util-Garbage	4,965.31	3,600.00	4,200.00
5224B · Util-Water Service	6,172.85	8,000.00	8,000.00
5224C · Util-PG&E	21,185.71	15,000.00	22,500.00
5224D · Util-Propane	4,255.28	7,000.00	7,000.00
5224E · Annual Sewer Use & Waste Fees			
5224E-1 · EDUs	6,616.56	6,800.00	7,100.00
<b>Total 5224E · Annual Sewer Use &amp; Waste Fees</b>	<b>6,616.56</b>	<b>6,800.00</b>	<b>7,100.00</b>
<b>Total 5224 · UTILITIES</b>	<b>43,195.71</b>	<b>40,400.00</b>	<b>48,800.00</b>
5225 · TRAINING			
5225S · Training - Staff	8,406.03	10,000.00	10,000.00
5225P · Training - Public	0.00	1,000.00	1,000.00
<b>Total 5225 · TRAINING</b>	<b>8,406.03</b>	<b>11,000.00</b>	<b>11,000.00</b>
5510 · CONTINGENCIES	0.00	25,000.00	25,000.00
5555 · TRANSFER OUT	30,000.00	30,000.00	30,000.00
<b>Total Expense</b>	<b>3,504,013.31</b>	<b>4,042,401.00</b>	<b>3,687,001.00</b>
<b>Net Ordinary Income</b>	<b>108,234.64</b>	<b>(697,001.00)</b>	<b>(311,601.00)</b>
<b>Net Income</b>	<b>108,234.64</b>	<b>(697,001.00)</b>	<b>(311,601.00)</b>

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

	24-25 Actuals	24-25 Budget	25-26 Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4301 · INTEREST INCOME	13,182.72	4,000.00	6,000.00
4640 · DONATIONS			
4640A · Aux	250,000.00	100,000.00	100,000.00
4640E · Misc Donations	1,500.00	0.00	0.00
<b>Total 4640 · DONATIONS</b>	<b>251,500.00</b>	<b>100,000.00</b>	<b>100,000.00</b>
4998 · TRANSFER IN	30,000.00	30,000.00	30,000.00
<b>Total Income</b>	<b>294,682.72</b>	<b>134,000.00</b>	<b>136,000.00</b>
<b>Gross Profit</b>	<b>294,682.72</b>	<b>134,000.00</b>	<b>136,000.00</b>
<b>Expense</b>			
5202 · CLOTHING			
5202B · Clothing-Miscellaneous	402.23	2,000.00	2,000.00
5202E · Clothing-Turnouts	16,587.11	15,000.00	15,000.00
<b>Total 5202 · CLOTHING</b>	<b>16,989.34</b>	<b>17,000.00</b>	<b>17,000.00</b>
5213 · MEDICAL SUPPLIES	17,717.83	0.00	0.00
5221 · EQUIPMENT			
5221B · Equip-Hose	0.00	2,000.00	2,000.00
5221C · Equip-Miscellaneous	0.00	5,000.00	5,000.00
5221F · Equip-SCBA	0.00	2,000.00	2,000.00
<b>Total 5221 · EQUIPMENT</b>	<b>0.00</b>	<b>9,000.00</b>	<b>9,000.00</b>
5402 · STRUCTRS/IMPROVMTS	18,535.22	5,000.00	5,000.00
5403 · OFFICE EQUIPMENT			
5403A · Computers	0.00	4,000.00	4,000.00
5403B · Other	0.00	2,500.00	2,500.00
<b>Total 5403 · OFFICE EQUIPMENT</b>	<b>0.00</b>	<b>6,500.00</b>	<b>6,500.00</b>
5404 · AUTO EQUIP			
5404A · Ambulance Equip	0.00	41,000.00	0.00
5404B · Engine Equip	27,642.13	31,000.00	123,000.00
5404C · Utility Truck Equip	1,199.39	0.00	0.00
<b>Total 5404 · AUTO EQUIP</b>	<b>28,841.52</b>	<b>72,000.00</b>	<b>123,000.00</b>
5405 · OTHER EQUIPMENT			
5405B · Radios	13,223.39	15,000.00	15,000.00
5405 · OTHER EQUIPMENT - Other	36,402.75	25,000.00	25,000.00
<b>Total 5405 · OTHER EQUIPMENT</b>	<b>49,626.14</b>	<b>40,000.00</b>	<b>40,000.00</b>
5510 · CONTINGENCIES	0.00	1,000.00	1,000.00
<b>Total Expense</b>	<b>131,710.05</b>	<b>150,500.00</b>	<b>201,500.00</b>
<b>Net Ordinary Income</b>	<b>162,972.67</b>	<b>(16,500.00)</b>	<b>(65,500.00)</b>
<b>Net Income</b>	<b>162,972.67</b>	<b>(16,500.00)</b>	<b>(65,500.00)</b>

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

	<b>24-25 Actuals</b>	<b>24-25 Budget</b>	<b>25-26 Budget</b>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>4301 · INTEREST INCOME</b>	4,485.13	1,200.00	2,000.00
<b>4527 · DEVELOPMENT FEES</b>	61,569.00	40,000.00	42,000.00
<b>4640 · DONATIONS</b>	5.60	0.00	0.00
<b>Total Income</b>	<b>66,059.73</b>	<b>41,200.00</b>	<b>44,000.00</b>
<b>Gross Profit</b>	<b>66,059.73</b>	<b>41,200.00</b>	<b>44,000.00</b>
<b>Expense</b>			
<b>5402 · STRUCTRS/IMPROVMTS</b>	1,782.46	5,000.00	5,000.00
<b>5403 · OFFICE EQUIPMENT</b>	0.00	1,000.00	1,000.00
<b>5404 · AUTO EQUIP</b>			
<b>5404A · Ambulance Equip</b>	0.00	18,000.00	0.00
<b>5404B · Engine Equip</b>	11,472.85	13,500.00	55,500.00
<b>Total 5404 · AUTO EQUIP</b>	<b>11,472.85</b>	<b>31,500.00</b>	<b>55,500.00</b>
<b>5405 · OTHER EQUIPMENT</b>	4,712.50	5,000.00	5,000.00
<b>5510 · CONTINGENCIES</b>	0.00	2,000.00	2,000.00
<b>Total Expense</b>	<b>17,967.81</b>	<b>44,500.00</b>	<b>68,500.00</b>
<b>Net Ordinary Income</b>	<b>48,091.92</b>	<b>(3,300.00)</b>	<b>(24,500.00)</b>
<b>Net Income</b>	<b>48,091.92</b>	<b>(3,300.00)</b>	<b>(24,500.00)</b>