

**Ross Valley Fire Department**  
**Revenues, Expenditures and Changes in Fund Balance**  
**July 1, 2014 to May 31, 2015**

Account Code	Month Ended May-31-2015	Year to Date May-31-2015	Budget	Variance Over (Under)	Percent Budget
3030 · Fairfax	132,885.41	1,461,739.48	1,594,624.00	(132,884.52)	91.7%
3035 · Ross	136,624.16	1,502,865.76	1,639,490.00	(136,624.24)	91.7%
3040 · San Anselmo	231,208.41	2,544,282.51	2,774,501.00	(230,218.49)	91.7%
3042 · Sleepy Hollow	73,001.50	803,016.50	876,017.00	(73,000.50)	91.7%
3044 · Prior Authority Side Fund Pymnt	47,159.26	518,751.86	565,912.00	(47,160.14)	91.7%
3048 · Prior Authority Retiree Health	14,027.41	154,301.51	168,329.00	(14,027.49)	91.7%
3049 · Prior Authority MERA Bond	3,185.00	35,035.00	38,219.00	(3,184.00)	91.7%
3054 · Debt Service Contributions	7,165.26	78,817.86	85,983.00	(7,165.14)	91.7%
3062 · Apparatus Replacement	8,551.75	125,348.21	133,900.00	(8,551.79)	93.6%
<b>Sub-total Member Contributions</b>	<b>653,808.16</b>	<b>7,224,158.69</b>	<b>7,876,975.00</b>	<b>(652,816.31)</b>	<b>91.7%</b>
3045 · County of Marin	-	135,404.00	135,404.00	-	100.0%
3056 · OES Reimbursement Out of County	-	163,166.22	-	163,166.22	0.0%
3058 · RVPA Reimbursement - Medic Prog	-	89,716.00	183,435.00	(93,719.00)	48.9%
3064 · RVPA Rental	-	26,776.12	26,776.00	0.12	100.0%
3070 · LAIF Interest	-	323.41	1,800.00	(1,476.59)	18.0%
3093 · RVPA EMS Training/Supply Reimb.	-	47,290.00	47,341.00	(51.00)	99.9%
3095 · Plan Checking Fees	14,684.70	122,674.05	80,000.00	42,674.05	153.3%
3096 · Re-Sale Inspection Fees	9,574.00	24,813.82	10,000.00	14,813.82	248.1%
3100 · Miscellaneous Income	116.00	1,874.86	2,500.00	(625.14)	75.0%
3101 · Workers Comp Reimbursement	10,540.18	105,956.51	-	105,956.51	0.0%
3115 · MLFT Reimbursement	-	2,500.00	5,000.00	(2,500.00)	50.0%
3350 · Prior Year Adjustment	-	-	-	-	0.0%
<b>Sub-total Outside Revenue</b>	<b>34,914.88</b>	<b>720,494.99</b>	<b>492,256.00</b>	<b>228,238.99</b>	<b>146.4%</b>
<b>Total Revenues</b>	<b>688,723.04</b>	<b>7,944,653.68</b>	<b>8,369,231.00</b>	<b>(424,577.32)</b>	<b>94.9%</b>

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Account Code	Month	Year	Budget	Variance	Percent Budget
	Ended	to Date		Over	
	May-31-2015	May-31-2015		(Under)	
5010 · Regular salaries	293,584.25	3,065,524.28	3,186,675.00	(121,150.72)	96.2%
5011 · Holiday	13,214.54	138,983.03	150,538.00	(11,554.97)	92.3%
5012 · S/L Buy Back	-	-	16,000.00	(16,000.00)	0.0%
5013 · Retired S/L Compensation	-	-	-	-	0.0%
5016 · Temporary Hire	-	6,183.92	20,000.00	(13,816.08)	30.9%
<b>Sub-total Salaries</b>	<b>306,798.79</b>	<b>3,210,691.23</b>	<b>3,373,213.00</b>	<b>(162,521.77)</b>	<b>95.2%</b>
5020 · Retirement	68,206.14	708,607.07	877,641.00	(169,033.93)	80.7%
5021 · Cafeteria Health Plan	53,103.77	589,268.40	729,943.00	(140,674.60)	80.7%
5022 · Housing Allowance	3,600.00	39,000.00	40,500.00	(1,500.00)	96.3%
5023 · Medicare	5,142.12	57,974.30	59,835.00	(1,860.70)	96.9%
5024 · PERS Administration Fee	241.08	2,680.93	2,500.00	180.93	107.2%
5025 · Retiree Health Savings Match	-	843.40	8,950.00	(8,106.60)	9.4%
<b>Sub-total Benefits</b>	<b>130,293.11</b>	<b>1,398,374.10</b>	<b>1,719,369.00</b>	<b>(320,994.90)</b>	<b>81.3%</b>
5040 · Uniform reimbursement	2,040.00	21,720.00	23,340.00	(1,620.00)	93.1%
5041 · Education reimbursement	6,902.00	67,271.02	76,675.00	(9,403.98)	87.7%
5043 · Board Member Stipend	700.00	4,600.00	8,000.00	(3,400.00)	57.5%
<b>Sub-total Reimbursable Costs</b>	<b>9,642.00</b>	<b>93,591.02</b>	<b>108,015.00</b>	<b>(14,423.98)</b>	<b>86.6%</b>
5050 · Regular/Standby OT	39,512.55	550,165.31	550,000.00	165.31	100.0%
5051 · FLSA O/T	7,491.68	74,426.25	79,660.00	(5,233.75)	93.4%
5052 · Hourly Overtime	6,149.97	64,349.30	53,000.00	11,349.30	121.4%
5053 · Shift Differential OT	2,369.76	30,938.00	30,000.00	938.00	103.1%
5054 · Reimbursed Overtime	176.31	760.05	16,000.00	(15,239.95)	4.8%
5055 · OT - OES Response	-	117,858.91	117,859.00	(0.09)	100.0%
5056 · OT Training	6,830.98	25,269.93	35,000.00	(9,730.07)	72.2%
<b>Sub-total Overtime</b>	<b>62,531.25</b>	<b>863,767.75</b>	<b>881,519.00</b>	<b>(17,751.25)</b>	<b>98.0%</b>
5060 · Volunteer Response/Standby	230.00	1,910.00	3,500.00	(1,590.00)	54.6%
5061 · Volunteer CSFA Dues/Ins	-	2,986.50	3,500.00	(513.50)	85.3%
5062 · Volunteers Supplies	-	18.50	1,200.00	(1,181.50)	1.5%
5063 · Volunteers Drills	270.00	980.00	4,000.00	(3,020.00)	24.5%
5064 · Vol. Length of Service	-	-	5,600.00	(5,600.00)	0.0%
5065 · Explorer Post	-	364.00	4,400.00	(4,036.00)	8.3%
5066 · Volunteer Recruit Academy	-	52.82	4,500.00	(4,447.18)	1.2%
<b>Sub-total Volunteers</b>	<b>500.00</b>	<b>6,311.82</b>	<b>26,700.00</b>	<b>(20,388.18)</b>	<b>23.6%</b>
5070 · Retirees' Health Insurance	3,808.00	205,889.77	463,378.00	(257,488.23)	44.4%
<b>Sub-total Retirees</b>	<b>3,808.00</b>	<b>205,889.77</b>	<b>463,378.00</b>	<b>(257,488.23)</b>	<b>44.4%</b>
<b>Total Salaries and Benefits</b>	<b>513,573.15</b>	<b>5,778,625.69</b>	<b>6,572,194.00</b>	<b>(793,568.31)</b>	<b>87.9%</b>

**Ross Valley Fire Department**  
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**July 1, 2014 to May 31, 2015**

Account Code	Month Ended May-31-2015	Year to Date May-31-2015	Budget	Variance Over (Under)	Percent Budget
6005 · Workers Comp Claims	-	-	300.00	(300.00)	0.0%
6006 · Workers' Compensation Insurance	(57,195.00)	375,599.00	420,000.00	(44,401.00)	89.4%
6007 · Liability Insurance	-	20,885.00	24,500.00	(3,615.00)	85.2%
<b>Sub-total Insurance</b>	<b>(57,195.00)</b>	<b>396,484.00</b>	<b>444,800.00</b>	<b>(48,316.00)</b>	<b>89.1%</b>
6010 · Fuel	(5,143.17)	22,736.24	40,000.00	(17,263.76)	56.8%
6011 · Parts - Vehicle	346.31	1,208.85	3,200.00	(1,991.15)	37.8%
6012 · Repairs - Vehicle	13,001.45	57,717.59	90,000.00	(32,282.41)	64.1%
<b>Sub-total Vehicle Maintenance</b>	<b>8,204.59</b>	<b>81,662.68</b>	<b>133,200.00</b>	<b>(51,537.32)</b>	<b>61.3%</b>
6020 · Equipment Maintenance	912.88	4,362.42	4,275.00	87.42	102.0%
6026 · Building Maint. and Landscaping	89.00	7,294.25	6,000.00	1,294.25	121.6%
6028 · General Maintenance Supplies	-	14.04	2,600.00	(2,585.96)	0.5%
6029 · Hydrant Maintenance	211.37	269.56	5,000.00	(4,730.44)	5.4%
94040 · Burn Trailer Maintenance	-	1,511.86	4,000.00	(2,488.14)	37.8%
<b>Sub-total Maintenance</b>	<b>1,213.25</b>	<b>13,452.13</b>	<b>21,875.00</b>	<b>(8,422.87)</b>	<b>61.5%</b>
6040 · Dispatch	460.43	89,009.87	135,194.00	(46,184.13)	65.8%
6041 · Radio Repair	-	2,807.62	4,000.00	(1,192.38)	70.2%
6042 · Hazardous Material Removal	-	-	1,000.00	(1,000.00)	0.0%
6043 · Audit & Bookkeeping Services	-	21,098.63	23,500.00	(2,401.37)	89.8%
6044 · Payroll Service Fees	273.44	3,648.91	4,000.00	(351.09)	91.2%
6045 · Other Contract Services	-	23,250.50	24,949.00	(1,698.50)	93.2%
6046 · Executive Officer	300.00	2,100.00	3,600.00	(1,500.00)	58.3%
6047 · Attorney/Legal Fees	4,434.00	10,242.50	15,500.00	(5,257.50)	66.1%
6048 · Hazardous Material Contract	-	7,875.00	8,000.00	(125.00)	98.4%
6049 · MERA Membership Fee	-	38,227.26	38,219.00	8.26	100.0%
6050 · MERA Operating Expense	-	36,654.00	36,654.00	-	100.0%
<b>Sub-total Contract Services</b>	<b>5,467.87</b>	<b>234,914.29</b>	<b>294,616.00</b>	<b>(59,701.71)</b>	<b>79.7%</b>
6060 · Gas & Electric	661.70	14,785.79	23,750.00	(8,964.21)	62.3%
6061 · Telephone	2,341.64	22,168.97	21,500.00	668.97	103.1%
6062 · Water	-	2,513.95	3,850.00	(1,336.05)	65.3%
6063 · Sewer	-	1,937.60	2,000.00	(62.40)	96.9%
<b>Sub-total Utilities</b>	<b>3,003.34</b>	<b>41,406.31</b>	<b>51,100.00</b>	<b>(9,693.69)</b>	<b>81.0%</b>
6070 · Publications & Dues	-	3,697.48	4,000.00	(302.52)	92.4%
6072 · Computer Software/Support	-	3,739.43	12,000.00	(8,260.57)	31.2%
6075 · Web Page Design and Maint.	316.61	6,160.71	3,100.00	3,060.71	198.7%
6080 · Office Supplies	752.70	3,714.58	4,500.00	(785.42)	82.5%
6081 · Postage	115.99	677.66	1,000.00	(322.34)	67.8%
<b>Sub-total Office Expenses</b>	<b>1,185.30</b>	<b>17,989.86</b>	<b>24,600.00</b>	<b>(6,610.14)</b>	<b>73.1%</b>
6090 · General Department Supplies	2,251.89	20,784.33	20,000.00	784.33	103.9%
6091 · Emergency Response Supplies	-	2,419.63	4,000.00	(1,580.37)	60.5%
6092 · Paramedic Response Supplies	479.40	11,843.62	12,000.00	(156.38)	98.7%
6093 · Physicals	230.00	13,215.00	18,000.00	(4,785.00)	73.4%

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Account Code	Month Ended May-31-2015	Year to Date May-31-2015	Budget	Variance Over (Under)	Percent Budget
6094 · New Hire	-	385.00	3,500.00	(3,115.00)	11.0%
6100 · Emergency Medical Supplies	107.42	5,766.48	7,500.00	(1,733.52)	76.9%
6111 · Fire Prevention	-	1,176.95	4,500.00	(3,323.05)	26.2%
6112 · Training & Education	929.80	24,726.96	35,500.00	(10,773.04)	69.7%
6119 · Breathing Apparatus	-	800.00	5,700.00	(4,900.00)	14.0%
6121 · Breathing Apparatus-Contract	-	999.80	6,900.00	(5,900.20)	14.5%
6130 · Protective Clothing	-	4,125.95	8,000.00	(3,874.05)	51.6%
6150 · Tools/Equipment	129.71	4,058.12	6,500.00	(2,441.88)	62.4%
6180 · Community Education & Prep.	2,783.27	8,079.69	10,000.00	(1,920.31)	80.8%
<b>Sub-total Other Services &amp; Supplies</b>	<b>6,911.49</b>	<b>98,381.53</b>	<b>142,100.00</b>	<b>(43,718.47)</b>	<b>69.2%</b>
6201 · Budget Contingency	-	15,182.25	17,500.00	(2,317.75)	86.8%
6210 · Retired S/L Comp Contingency	-	-	50,000.00	(50,000.00)	0.0%
<b>Sub-total Contingency</b>	<b>-</b>	<b>15,182.25</b>	<b>17,500.00</b>	<b>(2,317.75)</b>	<b>86.8%</b>
<b>Total Services and Supplies</b>	<b>(31,209.16)</b>	<b>899,473.05</b>	<b>1,179,791.00</b>	<b>(280,317.95)</b>	<b>76.2%</b>
7012 · Appliances	-	3,490.51	2,000.00	1,490.51	174.5%
7013 · Furnishings	-	482.83	2,500.00	(2,017.17)	19.3%
7014 · Office Equipment	-	3,915.02	12,000.00	(8,084.98)	32.6%
7030 · Apparatus and Equipment	30,264.60	266,323.46	236,059.00	30,264.46	112.8%
7040 · Hydrants	-	13,628.30	13,600.00	28.30	100.2%
7050 · Communications Equipment	-	8,766.60	10,000.00	(1,233.40)	87.7%
7054 · Vehicle Purchase	7,886.61	125,099.36	-	125,099.36	0.0%
7055 · Exercise Equipment	-	18,314.64	12,500.00	5,814.64	146.5%
7060 · Turnouts	-	1,878.88	14,241.00	(12,362.12)	13.2%
<b>Total Capital Outlay</b>	<b>38,151.21</b>	<b>441,899.60</b>	<b>302,900.00</b>	<b>138,999.60</b>	<b>145.9%</b>
8010 · Principal Payments	-	84,836.94	84,837.00	(0.06)	100.0%
8011 · Principal-Prior Auth. Pen. Bond	-	432,235.48	521,616.00	(89,380.52)	82.9%
8020 · Interest Expense	-	3,547.00	1,146.00	2,401.00	309.5%
8021 · Interest-Prior Auth. Pen. Bond	-	39,702.88	44,296.00	(4,593.12)	89.6%
8030 · Fees	-	-	1,200.00	(1,200.00)	0.0%
<b>Total Debt Service</b>	<b>-</b>	<b>560,322.30</b>	<b>651,895.00</b>	<b>(91,572.70)</b>	<b>86.0%</b>
<b>Total Expenditures</b>	<b>520,515.20</b>	<b>7,680,320.64</b>	<b>8,707,980.00</b>	<b>(1,027,659.36)</b>	<b>88.2%</b>
<b>Net Change in Fund Balance</b>	<b>168,207.84</b>	<b>264,333.04</b>	<b>(338,749.00)</b>	<b>603,082.04</b>	