

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

Account Code	Month Ended Aug-31-2015	Year to Date Aug-31-2015	Budget	Variance Over (Under)	Percent Budget
3030 · Fairfax	138,101.25	276,202.50	1,594,624.00	(1,318,421.50)	17.3%
3035 · Ross	136,624.16	275,080.99	1,639,490.00	(1,364,409.01)	16.8%
3040 · San Anselmo	240,284.25	480,568.50	2,774,501.00	(2,293,932.50)	17.3%
3042 · Sleepy Hollow	75,866.75	151,733.50	876,017.00	(724,283.50)	17.3%
3044 · Prior Authority Side Fund Pymnt	48,685.25	97,370.50	565,912.00	(468,541.50)	17.2%
3048 · Prior Authority Retiree Health	12,872.83	25,745.66	168,329.00	(142,583.34)	15.3%
3049 · Prior Authority MERA Bond	3,185.00	6,370.00	38,219.00	(31,849.00)	16.7%
3054 · Debt Service Contributions	-	-	85,983.00	(85,983.00)	0.0%
3062 · Apparatus Replacement	8,551.75	48,382.46	133,900.00	(85,517.54)	36.1%
Sub-total Member Contributions	664,171.24	1,361,454.11	7,876,975.00	(6,515,520.89)	17.3%
3045 · County of Marin	-	-	135,404.00	(135,404.00)	0.0%
3056 · OES Reimbursement Out of County	-	-	-	-	0.0%
3058 · RVPA Reimbursement - Medic Prog	-	89,716.00	183,435.00	(93,719.00)	48.9%
3064 · RVPA Rental	-	13,722.76	26,776.00	(13,053.24)	51.3%
3070 · LAIF Interest	-	-	1,800.00	(1,800.00)	0.0%
3093 · RVPA EMS Training/Supply Reimb.	-	-	47,341.00	(47,341.00)	0.0%
3095 · Plan Checking Fees	19,288.51	38,634.31	80,000.00	(41,365.69)	48.3%
3096 · Re-Sale Inspection Fees	2,775.00	8,201.91	10,000.00	(1,798.09)	82.0%
3100 · Miscellaneous Income	80.00	665.34	2,500.00	(1,834.66)	26.6%
3101 · Workers Comp Reimbursement	1,576.12	1,576.12	-	1,576.12	0.0%
3115 · MLFT Reimbursement	-	1,643.46	5,000.00	(3,356.54)	32.9%
3350 · Prior Year Adjustment	-	-	-	-	0.0%
Sub-total Outside Revenue	23,719.63	154,159.90	492,256.00	(338,096.10)	31.3%
Total Revenues	687,890.87	1,515,614.01	8,369,231.00	(6,853,616.99)	18.1%

AGENDA ITEM # 2e
Date 9/9/15

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5010 · Regular salaries	288,559.28	583,221.05	3,186,675.00	(2,603,453.95)	18.3%
5011 · Holiday	13,214.54	26,429.08	150,538.00	(124,108.92)	17.6%
5012 · S/L Buy Back	-	-	16,000.00	(16,000.00)	0.0%
5013 · Retired S/L Compensation	-	-	-	-	0.0%
5016 · Temporary Hire	-	-	20,000.00	(20,000.00)	0.0%
Sub-total Salaries	301,773.82	609,650.13	3,373,213.00	(2,763,562.87)	18.1%
5020 · Retirement	80,475.38	141,085.69	877,641.00	(736,555.31)	16.1%
5021 · Cafeteria Health Plan	5,643.55	60,405.86	729,943.00	(669,537.14)	8.3%
5022 · Housing Allowance	3,600.00	7,200.00	40,500.00	(33,300.00)	17.8%
5023 · Medicare	6,476.47	11,722.21	59,835.00	(48,112.79)	19.6%
5024 · PERS Administration Fee	-	241.08	2,500.00	(2,258.92)	9.6%
5025 · Retiree Health Savings Match	-	-	8,950.00	(8,950.00)	0.0%
Sub-total Benefits	96,195.40	220,654.84	1,719,369.00	(1,498,714.16)	12.8%
5040 · Uniform reimbursement	2,040.00	4,080.00	23,340.00	(19,260.00)	17.5%
5041 · Education reimbursement	9,207.52	16,109.52	76,675.00	(60,565.48)	21.0%
5043 · Board Member Stipend	-	600.00	8,000.00	(7,400.00)	7.5%
Sub-total Reimbursable Costs	11,247.52	20,789.52	108,015.00	(87,225.48)	19.2%
5050 · Regular/Standby OT	73,869.65	109,997.57	550,000.00	(440,002.43)	20.0%
5051 · FLSA O/T	7,491.68	14,983.36	79,660.00	(64,676.64)	18.8%
5052 · Hourly Overtime	10,896.75	15,017.80	53,000.00	(37,982.20)	28.3%
5053 · Shift Differential OT	3,681.82	8,642.02	30,000.00	(21,357.98)	28.8%
5054 · Reimbursed Overtime	-	4,489.14	16,000.00	(11,510.86)	28.1%
5055 · OT - OES Response	67,247.03	67,247.03	117,859.00	(50,611.97)	57.1%
5056 · OT Training	-	2,148.39	35,000.00	(32,851.61)	6.1%
Sub-total Overtime	163,186.93	222,525.31	881,519.00	(658,993.69)	25.2%
5060 · Volunteer Response/Standby	90.00	90.00	3,500.00	(3,410.00)	2.6%
5061 · Volunteer CSFA Dues/Ins	-	-	3,500.00	(3,500.00)	0.0%
5062 · Volunteers Supplies	14.00	89.64	1,200.00	(1,110.36)	7.5%
5063 · Volunteers Drills	60.00	60.00	4,000.00	(3,940.00)	1.5%
5064 · Vol. Length of Service	-	-	5,600.00	(5,600.00)	0.0%
5065 · Explorer Post	-	-	4,400.00	(4,400.00)	0.0%
5066 · Volunteer Recruit Academy	-	-	4,500.00	(4,500.00)	0.0%
Sub-total Volunteers	164.00	239.64	26,700.00	(26,460.36)	0.9%
5070 · Retirees' Health Insurance	-	22,252.50	463,378.00	(441,125.50)	4.8%
Sub-total Retirees	-	22,252.50	463,378.00	(441,125.50)	4.8%
Total Salaries and Benefits	572,567.67	1,096,111.94	6,572,194.00	(5,476,082.06)	16.7%

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6005 · Workers Comp Claims	-	-	300.00	(300.00)	0.0%
6006 · Workers' Compensation Insurance	-	111,412.00	420,000.00	(308,588.00)	26.5%
6007 · Liability Insurance	-	19,022.00	24,500.00	(5,478.00)	77.6%
Sub-total Insurance	-	130,434.00	444,800.00	(314,366.00)	29.3%
6010 · Fuel	1,179.68	2,479.29	40,000.00	(37,520.71)	6.2%
6011 · Parts - Vehicle	-	-	3,200.00	(3,200.00)	0.0%
6012 · Repairs - Vehicle	2,130.16	3,013.42	90,000.00	(86,986.58)	3.3%
Sub-total Vehicle Maintenance	3,309.84	5,492.71	133,200.00	(127,707.29)	4.1%
6020 · Equipment Maintenance	19.31	19.31	4,275.00	(4,255.69)	0.5%
6026 · Building Maint. and Landscaping	240.86	240.86	6,000.00	(5,759.14)	4.0%
6028 · General Maintenance Supplies	-	-	2,600.00	(2,600.00)	0.0%
6029 · Hydrant Maintenance	-	-	5,000.00	(5,000.00)	0.0%
94040 · Burn Trailer Maintenance	-	-	4,000.00	(4,000.00)	0.0%
Sub-total Maintenance	260.17	260.17	21,875.00	(21,614.83)	1.2%
6040 · Dispatch	389.83	850.19	135,194.00	(134,343.81)	0.6%
6041 · Radio Repair	-	-	4,000.00	(4,000.00)	0.0%
6042 · Hazardous Material Removal	-	-	1,000.00	(1,000.00)	0.0%
6043 · Audit & Bookkeeping Services	-	-	23,500.00	(23,500.00)	0.0%
6044 · Payroll Service Fees	260.26	543.14	4,000.00	(3,456.86)	13.6%
6045 · Other Contract Services	-	495.00	24,949.00	(24,454.00)	2.0%
6046 · Executive Officer	300.00	600.00	3,600.00	(3,000.00)	16.7%
6047 · Attorney/Legal Fees	-	-	15,500.00	(15,500.00)	0.0%
6048 · Hazardous Material Contract	-	7,875.00	8,000.00	(125.00)	98.4%
6049 · MERA Membership Fee	-	38,230.48	38,219.00	11.48	100.0%
6050 · MERA Operating Expense	-	38,878.00	36,654.00	2,224.00	106.1%
Sub-total Contract Services	950.09	87,471.81	294,616.00	(207,144.19)	29.7%
6060 · Gas & Electric	1,210.22	1,210.22	23,750.00	(22,539.78)	5.1%
6061 · Telephone	1,789.67	1,789.67	21,500.00	(19,710.33)	8.3%
6062 · Water	-	-	3,850.00	(3,850.00)	0.0%
6063 · Sewer	-	-	2,000.00	(2,000.00)	0.0%
Sub-total Utilities	2,999.89	2,999.89	51,100.00	(48,100.11)	5.9%
6070 · Publications & Dues	329.00	1,396.50	4,000.00	(2,603.50)	34.9%
6072 · Computer Software/Support	-	-	12,000.00	(12,000.00)	0.0%
6075 · Web Page Design and Maint.	316.61	316.61	3,100.00	(2,783.39)	10.2%
6080 · Office Supplies	343.06	442.00	4,500.00	(4,058.00)	9.8%
6081 · Postage	31.70	31.70	1,000.00	(968.30)	3.2%
Sub-total Office Expenses	1,020.37	2,186.81	24,600.00	(22,413.19)	8.9%
6090 · General Department Supplies	1,805.84	2,763.46	20,000.00	(17,236.54)	13.8%
6091 · Emergency Response Supplies	-	388.93	4,000.00	(3,611.07)	9.7%
6092 · Paramedic Response Supplies	923.50	1,649.12	12,000.00	(10,350.88)	13.7%
6093 · Physicals	1,620.00	1,620.00	18,000.00	(16,380.00)	9.0%

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6094 · New Hire	-	-	3,500.00	(3,500.00)	0.0%
6100 · Emergency Medical Supplies	535.06	993.47	7,500.00	(6,506.53)	13.2%
6111 · Fire Prevention	-	624.91	4,500.00	(3,875.09)	13.9%
6112 · Training & Education	1,538.12	2,345.12	35,500.00	(33,154.88)	6.6%
6119 · Breathing Apparatus	-	-	5,700.00	(5,700.00)	0.0%
6121 · Breathing Apparatus-Contract	-	-	6,900.00	(6,900.00)	0.0%
6130 · Protective Clothing	103.08	103.08	8,000.00	(7,896.92)	1.3%
6150 · Tools/Equipment	-	-	6,500.00	(6,500.00)	0.0%
6180 · Community Education & Prep.	167.81	232.58	10,000.00	(9,767.42)	2.3%
Sub-total Other Services & Supplies	6,693.41	10,720.67	142,100.00	(131,379.33)	7.5%
6201 · Budget Contingency	2,100.00	2,100.00	17,500.00	(15,400.00)	12.0%
6210 · Retired S/L Comp Contingency	-	-	50,000.00	(50,000.00)	0.0%
Sub-total Contingency	2,100.00	2,100.00	17,500.00	(15,400.00)	12.0%
Total Services and Supplies	17,333.77	241,666.06	1,179,791.00	(938,124.94)	20.5%
7012 · Appliances	-	-	2,000.00	(2,000.00)	0.0%
7013 · Furnishings	-	-	2,500.00	(2,500.00)	0.0%
7014 · Office Equipment	2,245.55	-	12,000.00	(12,000.00)	0.0%
7030 · Apparatus and Equipment	-	-	236,059.00	(236,059.00)	0.0%
7040 · Hydrants	-	-	13,600.00	(13,600.00)	0.0%
7050 · Communications Equipment	-	-	10,000.00	(10,000.00)	0.0%
7054 · Vehicle Purchase	-	-	-	-	0.0%
7055 · Exercise Equipment	-	-	12,500.00	(12,500.00)	0.0%
7060 · Turnouts	-	-	14,241.00	(14,241.00)	0.0%
Total Capital Outlay	2,245.55	-	302,900.00	(302,900.00)	0.0%
8010 · Principal Payments	-	-	84,837.00	(84,837.00)	0.0%
8011 · Principal-Prior Auth. Pen. Bond	-	43,535.19	521,616.00	(478,080.81)	8.3%
8020 · Interest Expense	-	-	1,146.00	(1,146.00)	0.0%
8021 · Interest-Prior Auth. Pen. Bond	-	3,803.04	44,296.00	(40,492.96)	8.6%
8030 · Fees	-	-	1,200.00	(1,200.00)	0.0%
Total Debt Service	-	47,338.23	651,895.00	(604,556.77)	7.3%
Total Expenditures	592,146.99	1,385,116.23	8,707,980.00	(7,322,863.77)	15.9%
Net Change in Fund Balance	95,743.88	130,497.78	(338,749.00)	469,246.78	