

**Ross Valley Fire Department**  
**Revenues, Expenditures and Changes in Fund Balance**  
**July 1, 2015 to May 31, 2016**

Account Code	Month Ended May-31-2016	Year to Date May-31-2016	Budget	Variance Over (Under)	Percent Budget
3030 · Fairfax	276,202.50	1,519,113.75	1,657,215.00	(138,101.25)	91.7%
3035 · Ross	275,080.99	1,521,192.46	1,661,482.00	(140,289.54)	91.6%
3040 · San Anselmo	480,568.50	2,643,126.75	2,883,411.00	(240,284.25)	91.7%
3042 · Sleepy Hollow	75,866.75	758,667.50	910,401.00	(151,733.50)	83.3%
3044 · Prior Authority Side Fund Pymnt	89,240.08	527,407.33	584,222.00	(56,814.67)	90.3%
3048 · Prior Authority Retiree Health	23,595.91	139,451.38	154,475.00	(15,023.62)	90.3%
3049 · Prior Authority MERA Bond	5,838.08	34,503.08	38,231.00	(3,727.92)	90.2%
3054 · Debt Service Contributions	-	-	-	-	0.0%
3062 · Apparatus Replacement	15,675.25	123,919.96	133,900.00	(9,980.04)	92.5%
3063 · Prior Authority Retirement	49,490.42	292,487.45	323,997.00	(31,509.55)	90.3%
<b>Sub-total Member Contributions</b>	<b>1,291,558.48</b>	<b>7,559,869.66</b>	<b>8,347,334.00</b>	<b>(787,464.34)</b>	<b>90.6%</b>
3045 · County of Marin	-	141,683.00	141,863.00	(180.00)	99.9%
3056 · OES Reimbursement Out of County	-	371,027.48	-	371,027.48	0.0%
3058 · RVPA Reimbursement - Medic Prog	-	179,432.00	199,091.00	(19,659.00)	90.1%
3064 · RVPA Rental	-	27,445.52	27,446.00	(0.48)	100.0%
3070 · LAIF Interest	-	415.51	1,800.00	(1,384.49)	23.1%
3093 · RVPA EMS Training/Supply Reimb.	-	-	47,341.00	(47,341.00)	0.0%
3095 · Plan Checking Fees	15,721.71	204,739.79	130,000.00	74,739.79	157.5%
3096 · Re-Sale Inspection Fees	2,960.00	46,531.68	20,000.00	26,531.68	232.7%
3100 · Miscellaneous Income	15.00	1,644.03	2,500.00	(855.97)	65.8%
3101 · Workers Comp Reimbursement	2,227.75	34,987.02	-	34,987.02	0.0%
3115 · MLFT Reimbursement	-	7,243.46	5,000.00	2,243.46	144.9%
3116 · Chipper Program	-	3,000.00	-	3,000.00	0.0%
3125 · Grants/Donations	-	7,917.12	-	7,917.12	0.0%
3350 · Prior Year Adjustment	-	-	-	-	0.0%
<b>Sub-total Outside Revenue</b>	<b>20,924.46</b>	<b>1,026,066.61</b>	<b>575,041.00</b>	<b>451,025.61</b>	<b>178.4%</b>
<b>Total Revenues</b>	<b>1,312,482.94</b>	<b>8,585,936.27</b>	<b>8,922,375.00</b>	<b>(336,438.73)</b>	<b>96.2%</b>

AGENDA ITEM # 2D  
Date 5/11/16

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5010 · Regular salaries	291,470.10	2,906,300.10	3,492,397.00	(586,096.90)	83.2%
5011 · Holiday	13,397.56	131,544.11	157,391.00	(25,846.89)	83.6%
5012 · S/L Buy Back	-	-	16,000.00	(16,000.00)	0.0%
5013 · Retired S/L Compensation	-	21,003.43	-	21,003.43	0.0%
5016 · Temporary Hire	450.00	1,278.75	20,000.00	(18,721.25)	6.4%
<b>Sub-total Salaries</b>	<b>305,317.66</b>	<b>3,060,126.39</b>	<b>3,685,788.00</b>	<b>(625,661.61)</b>	<b>83.0%</b>
5020 · Retirement	166,341.97	870,248.47	987,683.00	(117,434.53)	88.1%
5021 · Cafeteria Health Plan	116,072.33	606,445.71	753,949.00	(147,503.29)	80.4%
5022 · Housing Allowance	4,100.00	41,000.00	40,800.00	200.00	100.5%
5023 · Medicare	5,233.85	54,850.84	64,574.00	(9,723.16)	84.9%
5024 · PERS Administration Fee	501.12	2,671.31	2,500.00	171.31	106.9%
5025 · Retiree Health Savings Match	3,649.68	10,820.28	10,948.00	(127.72)	98.8%
<b>Sub-total Benefits</b>	<b>295,898.95</b>	<b>1,586,036.61</b>	<b>1,860,454.00</b>	<b>(274,417.39)</b>	<b>85.2%</b>
5040 · Uniform reimbursement	1,980.00	19,980.00	24,480.00	(4,500.00)	81.6%
5041 · Education reimbursement	7,420.94	74,150.01	76,650.00	(2,499.99)	96.7%
5043 · Board Member Stipend	-	3,100.00	8,000.00	(4,900.00)	38.8%
<b>Sub-total Reimbursable Costs</b>	<b>9,400.94</b>	<b>97,230.01</b>	<b>109,130.00</b>	<b>(11,899.99)</b>	<b>89.1%</b>
5050 · Regular/Standby OT	21,908.43	438,235.75	538,000.00	(99,764.25)	81.5%
5051 · FLSA O/T	7,547.14	74,477.28	92,089.00	(17,611.72)	80.9%
5052 · Hourly Overtime	35,571.11	124,958.39	63,000.00	61,958.39	198.3%
5053 · Shift Differential OT	946.03	26,905.05	40,000.00	(13,094.95)	67.3%
5054 · Reimbursed Overtime	-	4,489.14	16,000.00	(11,510.86)	28.1%
5055 · OT - OES Response	-	182,970.61	-	182,970.61	0.0%
5056 · OT Training	-	4,647.00	35,000.00	(30,353.00)	13.3%
<b>Sub-total Overtime</b>	<b>65,972.71</b>	<b>856,683.22</b>	<b>784,089.00</b>	<b>72,594.22</b>	<b>109.3%</b>
5060 · Volunteer Response/Standby	2,018.22	2,758.22	3,500.00	(741.78)	78.8%
5061 · Volunteer CSFA Dues/Ins	-	525.00	3,500.00	(2,975.00)	15.0%
5062 · Volunteers Supplies	72.00	1,688.14	1,200.00	488.14	140.7%
5063 · Volunteers Drills	-	210.00	4,000.00	(3,790.00)	5.3%
5064 · Vol. Length of Service	-	2,800.00	5,600.00	(2,800.00)	50.0%
5065 · Explorer Post	-	1,133.37	4,400.00	(3,266.63)	25.8%
5066 · Volunteer Recruit Academy	-	-	4,500.00	(4,500.00)	0.0%
<b>Sub-total Volunteers</b>	<b>2,090.22</b>	<b>9,114.73</b>	<b>26,700.00</b>	<b>(17,585.27)</b>	<b>34.1%</b>
5070 · Retirees' Health Insurance	27,071.22	228,478.81	485,076.00	(256,597.19)	47.1%
<b>Sub-total Retirees</b>	<b>27,071.22</b>	<b>228,478.81</b>	<b>485,076.00</b>	<b>(256,597.19)</b>	<b>47.1%</b>
<b>Total Salaries and Benefits</b>	<b>705,751.70</b>	<b>5,837,669.77</b>	<b>6,951,237.00</b>	<b>(1,113,567.23)</b>	<b>84.0%</b>

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6005 · Workers Comp Claims	-	-	300.00	(300.00)	0.0%
6006 · Workers' Compensation Insurance	111,410.00	445,642.00	420,000.00	25,642.00	106.1%
6007 · Liability Insurance	-	19,022.00	24,500.00	(5,478.00)	77.6%
<b>Sub-total Insurance</b>	<b>111,410.00</b>	<b>464,664.00</b>	<b>444,800.00</b>	<b>19,864.00</b>	<b>104.5%</b>
6010 · Fuel	2,525.90	16,740.50	40,000.00	(23,259.50)	41.9%
6011 · Parts - Vehicle	8.97	1,154.41	3,200.00	(2,045.59)	36.1%
6012 · Repairs - Vehicle	39,066.04	70,673.93	90,000.00	(19,326.07)	78.5%
<b>Sub-total Vehicle Maintenance</b>	<b>41,600.91</b>	<b>88,568.84</b>	<b>133,200.00</b>	<b>(44,631.16)</b>	<b>66.5%</b>
6020 · Equipment Maintenance	-	4,998.10	4,275.00	723.10	116.9%
6026 · Building Maint. and Landscaping	-	5,590.15	6,000.00	(409.85)	93.2%
6028 · General Maintenance Supplies	27.44	1,462.28	2,600.00	(1,137.72)	56.2%
6029 · Hydrant Maintenance	-	(79.79)	2,243.00	(2,322.79)	-3.6%
94040 · Burn Trailer Maintenance	-	-	4,000.00	(4,000.00)	0.0%
<b>Sub-total Maintenance</b>	<b>27.44</b>	<b>11,970.74</b>	<b>19,118.00</b>	<b>(7,147.26)</b>	<b>62.6%</b>
6040 · Dispatch	460.75	71,853.61	139,643.00	(67,789.39)	51.5%
6041 · Radio Repair	-	2,708.80	4,000.00	(1,291.20)	67.7%
6042 · Hazardous Material Removal	-	180.98	1,000.00	(819.02)	18.1%
6043 · Audit & Bookkeeping Services	715.23	15,228.99	23,500.00	(8,271.01)	64.8%
6044 · Payroll Service Fees	299.06	3,331.66	4,000.00	(668.34)	83.3%
6045 · Other Contract Services	495.00	17,152.06	24,949.00	(7,796.94)	68.7%
6046 · Executive Officer	-	2,100.00	3,600.00	(1,500.00)	58.3%
6047 · Attorney/Legal Fees	30,366.68	68,478.38	38,000.00	30,478.38	180.2%
6048 · Hazardous Material Contract	-	7,875.00	8,000.00	(125.00)	98.4%
6049 · MERA Membership Fee	-	38,230.48	38,231.00	(0.52)	100.0%
6050 · MERA Operating Expense	-	38,878.00	38,878.00	-	100.0%
<b>Sub-total Contract Services</b>	<b>32,336.72</b>	<b>266,017.96</b>	<b>323,801.00</b>	<b>(57,783.04)</b>	<b>82.2%</b>
6060 · Gas & Electric	4,710.70	19,650.38	23,750.00	(4,099.62)	82.7%
6061 · Telephone	4,036.43	21,645.93	21,500.00	145.93	100.7%
6062 · Water	919.16	2,794.34	3,850.00	(1,055.66)	72.6%
6063 · Sewer	-	1,931.80	2,500.00	(568.20)	77.3%
<b>Sub-total Utilities</b>	<b>9,666.29</b>	<b>46,022.45</b>	<b>51,600.00</b>	<b>(5,577.55)</b>	<b>89.2%</b>
6070 · Publications & Dues	165.00	3,265.48	4,000.00	(734.52)	81.6%
6072 · Computer Software/Support	562.50	12,026.97	12,000.00	26.97	100.2%
6075 · Web Page Design and Maint.	1,369.11	3,910.86	6,100.00	(2,189.14)	64.1%
6080 · Office Supplies	-	3,171.15	4,500.00	(1,328.85)	70.5%
6081 · Postage	-	579.87	1,000.00	(420.13)	58.0%
<b>Sub-total Office Expenses</b>	<b>2,096.61</b>	<b>22,954.33</b>	<b>27,600.00</b>	<b>(4,645.67)</b>	<b>83.2%</b>
6090 · General Department Supplies	1,190.09	21,974.22	20,000.00	1,974.22	109.9%
6091 · Emergency Response Supplies	-	717.31	4,000.00	(3,282.69)	17.9%
6092 · Paramedic Response Supplies	4,573.28	15,720.79	12,000.00	3,720.79	131.0%
6093 · Physicals	2,862.50	18,475.50	18,000.00	475.50	102.6%

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6094 · New Hire	-	-	3,500.00	(3,500.00)	0.0%
6100 · Emergency Medical Supplies	2,567.98	5,610.64	7,500.00	(1,889.36)	74.8%
6111 · Fire Prevention	599.78	4,790.77	4,500.00	290.77	106.5%
6112 · Training & Education	8,682.53	23,248.54	35,500.00	(12,251.46)	65.5%
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	598.41	3,593.18	8,000.00	(4,406.82)	44.9%
6150 · Tools/Equipment	-	3,455.34	6,500.00	(3,044.66)	53.2%
6180 · Community Education & Prep.	54.76	4,565.48	10,000.00	(5,434.52)	45.7%
<b>Sub-total Other Services &amp; Supplies</b>	<b>21,129.33</b>	<b>102,151.77</b>	<b>142,100.00</b>	<b>(39,948.23)</b>	<b>71.9%</b>
6201 · Budget Contingency	-	5,250.00	30,000.00	(24,750.00)	17.5%
6210 · Retired S/L Comp Contingency	-	-	50,000.00	(50,000.00)	0.0%
<b>Sub-total Contingency</b>	<b>-</b>	<b>5,250.00</b>	<b>30,000.00</b>	<b>(24,750.00)</b>	<b>17.5%</b>
<b>Total Services and Supplies</b>	<b>218,267.30</b>	<b>1,007,600.09</b>	<b>1,222,219.00</b>	<b>(214,618.91)</b>	<b>82.4%</b>
7012 · Appliances	-	1,506.95	2,000.00	(493.05)	75.3%
7013 · Furnishings	-	205.54	2,500.00	(2,294.46)	8.2%
7014 · Office Equipment	-	4,520.59	12,000.00	(7,479.41)	37.7%
7030 · Apparatus and Equipment	802.44	14,248.82	15,000.00	(751.18)	95.0%
7040 · Hydrants	16,356.21	16,356.21	16,357.00	(0.79)	100.0%
7050 · Communications Equipment	-	8,170.01	10,000.00	(1,829.99)	81.7%
7054 · Vehicle Purchase	-	-	-	-	0.0%
7055 · Exercise Equipment	-	5,983.60	12,500.00	(6,516.40)	47.9%
7060 · Turnouts	-	-	14,241.00	(14,241.00)	0.0%
<b>Total Capital Outlay</b>	<b>17,158.65</b>	<b>50,991.72</b>	<b>84,598.00</b>	<b>(33,606.28)</b>	<b>60.3%</b>
8010 · Principal Payments	-	-	-	-	0.0%
8011 · Principal-Prior Auth. Pen. Bond	45,068.45	449,151.24	539,926.00	(90,774.76)	83.2%
8020 · Interest Expense	-	-	-	-	0.0%
8021 · Interest-Prior Auth. Pen. Bond	3,803.04	38,030.40	44,296.00	(6,265.60)	85.9%
8030 · Fees	-	-	1,200.00	(1,200.00)	0.0%
<b>Total Debt Service</b>	<b>48,871.49</b>	<b>487,181.64</b>	<b>584,222.00</b>	<b>(97,040.36)</b>	<b>83.4%</b>
<b>Total Expenditures</b>	<b>990,049.14</b>	<b>7,383,443.22</b>	<b>8,843,476.00</b>	<b>(1,460,032.78)</b>	<b>83.5%</b>
<b>Net Change in Fund Balance</b>	<b>322,433.80</b>	<b>1,202,493.05</b>	<b>78,899.00</b>	<b>1,123,594.05</b>	