Ross Valley Fire Department
Revenues, Expenditures and Changes in Fund Balance
July 1, 2015 to September 30, 2015

Account Code	Month Ended Sep-30-2015	Year to Date Sep-30-2015	Budget	Variance Over (Under)	Percent Budget
3030 · Fairfax	138,101.25	414,303.75	1,657,215.00	(1,242,911.25)	25.0%
3035 · Ross	136,624.16	413,537.82	1,661,482.00	(1,247,944.18)	24.9%
3040 · San Anselmo	240,284.25	720,852.75	2,883,411.00	(2,162,558.25)	25.0%
3042 · Sleepy Hollow	75,866.75	227,600.25	910,401.00	(682,800.75)	25.0%
3044 · Prior Authority Side Fund Pymnt	48,685.25	146,055.75	584,222.00	(438,166.25)	25.0%
3048 · Prior Authority Retiree Health	12,872.83	38,618.49	154,475.00	(115,856.51)	25.0%
3049 · Prior Authority MERA Bond	3,185.00	9,555.00	38,231.00	(28,676.00)	25.0%
3054 · Debt Service Contributions	-	-	-	-	0.0%
3062 · Apparatus Replacement	8,551.75	56,934.21	133,900.00	(76,965.79)	42.5%
Sub-total Member Contributions	**664,171.24**	**2,027,458.02**	**8,023,337.00**	**(5,995,878.98)**	**25.3%**
3045 · County of Marin	-	-	141,863.00	(141,863.00)	0.0%
3056 · OES Reimbursement Out of County	301.79	301.79	-	301.79	0.0%
3058 · RVPA Reimbursement - Medic Prog	-	89,716.00	199,091.00	(109,375.00)	45.1%
3064 · RVPA Rental	-	13,722.76	27,446.00	(13,723.24)	50.0%
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	23,985.74	71,314.98	130,000.00	(58,685.02)	54.9%
3096 · Re-Sale Inspection Fees	1,295.00	10,051.91	20,000.00	(9,948.09)	50.3%
3100 · Miscellaneous Income	-	665.34	2,500.00	(1,834.66)	26.6%
3101 · Workers Comp Reimbursement	1,688.72	3,264.84	-	3,264.84	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	**27,271.25**	**191,096.59**	**575,041.00**	**(383,944.41)**	**33.2%**
Total Revenues	**691,442.49**	**2,218,554.61**	**8,598,378.00**	**(6,379,823.39)**	**25.8%**

AGENDA ITEM # 29
Date 10/14/15

Ross Valley Fire Department
Revenues, Expenditures and Changes in Fund Balance
July 1, 2015 to September 30, 2015

Account Code	Month Ended Sep-30-2015	Year to Date Sep-30-2015	Budget	Variance Over (Under)	Percent Budget
5010 · Regular salaries	297,201.92	880,422.97	3,492,397.00	(2,611,974.03)	25.2%
5011 · Holiday	13,259.51	39,688.59	157,391.00	(117,702.41)	25.2%
5012 · S/L Buy Back	-	-	16,000.00	(16,000.00)	0.0%
5013 · Retired S/L Compensation	21,003.43	21,003.43	-	21,003.43	0.0%
5016 · Temporary Hire	-	-	20,000.00	(20,000.00)	0.0%
Sub-total Salaries	**331,464.86**	**941,114.99**	**3,685,788.00**	**(2,744,673.01)**	**25.5%**
5020 · Retirement	79,445.93	220,471.62	987,683.00	(767,211.38)	22.3%
5021 · Cafeteria Health Plan	53,756.68	165,254.14	753,949.00	(588,694.86)	21.9%
5022 · Housing Allowance	3,600.00	10,800.00	40,800.00	(30,000.00)	26.5%
5023 · Medicare	7,232.23	18,954.44	64,574.00	(45,619.56)	29.4%
5024 · PERS Administration Fee	241.08	723.24	2,500.00	(1,776.76)	28.9%
5025 · Retiree Health Savings Match	-	-	10,948.00	(10,948.00)	0.0%
Sub-total Benefits	**144,275.92**	**416,203.44**	**1,860,454.00**	**(1,444,250.56)**	**22.4%**
5040 · Uniform reimbursement	2,040.00	6,120.00	24,480.00	(18,360.00)	25.0%
5041 · Education reimbursement	7,196.92	23,306.44	76,650.00	(53,343.56)	30.4%
5043 · Board Member Stipend	-	600.00	8,000.00	(7,400.00)	7.5%
Sub-total Reimbursable Costs	**9,236.92**	**30,026.44**	**109,130.00**	**(79,103.56)**	**27.5%**
5050 · Regular/Standby OT	72,270.89	182,268.46	538,000.00	(355,731.54)	33.9%
5051 · FLSA O/T	7,602.51	22,585.87	92,089.00	(69,503.13)	24.5%
5052 · Hourly Overtime	8,057.66	23,075.46	53,000.00	(29,924.54)	43.5%
5053 · Shift Differential OT	4,712.22	13,354.24	30,000.00	(16,645.76)	44.5%
5054 · Reimbursed Overtime	-	4,489.14	16,000.00	(11,510.86)	28.1%
5055 · OT - OES Response	95,037.29	162,284.32	-	162,284.32	0.0%
5056 · OT Training	984.12	3,132.51	35,000.00	(31,867.49)	9.0%
Sub-total Overtime	**188,664.69**	**411,190.00**	**764,089.00**	**(352,899.00)**	**53.8%**
5060 · Volunteer Response/Standby	-	90.00	3,500.00	(3,410.00)	2.6%
5061 · Volunteer CSFA Dues/Ins	525.00	525.00	3,500.00	(2,975.00)	15.0%
5062 · Volunteers Supplies	-	89.64	1,200.00	(1,110.36)	7.5%
5063 · Volunteers Drills	-	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	**525.00**	**764.64**	**26,700.00**	**(25,935.36)**	**2.9%**
5070 · Retirees' Health Insurance	4,314.00	48,104.55	485,076.00	(436,971.45)	9.9%
Sub-total Retirees	**4,314.00**	**48,104.55**	**485,076.00**	**(436,971.45)**	**9.9%**
Total Salaries and Benefits	**678,481.39**	**1,847,404.06**	**6,931,237.00**	**(5,083,832.94)**	**26.7%**

Ross Valley Fire Department
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Account Code	Month Ended Sep-30-2015	Year to Date Sep-30-2015	Budget	Variance Over (Under)	Percent Budget
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	2,203.15	4,682.44	40,000.00	(35,317.56)	11.7%
6011 · Parts - Vehicle	-	-	3,200.00	(3,200.00)	0.0%
6012 · Repairs - Vehicle	3,130.40	6,143.82	90,000.00	(83,856.18)	6.8%
Sub-total Vehicle Maintenance	**5,333.55**	**10,826.26**	**133,200.00**	**(122,373.74)**	**8.1%**
6020 · Equipment Maintenance	-	19.31	4,275.00	(4,255.69)	0.5%
6026 · Building Maint. and Landscaping	708.29	949.15	6,000.00	(5,050.85)	15.8%
6028 · General Maintenance Supplies	195.07	195.07	2,600.00	(2,404.93)	7.5%
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	**903.36**	**1,163.53**	**21,875.00**	**(20,711.47)**	**5.3%**
6040 · Dispatch	448.11	1,298.30	139,643.00	(138,344.70)	0.9%
6041 · Radio Repair	-	-	4,000.00	(4,000.00)	0.0%
6042 · Hazardous Material Removal	60.23	60.23	1,000.00	(939.77)	6.0%
6043 · Audit & Bookkeeping Services	9,000.00	9,000.00	23,500.00	(14,500.00)	38.3%
6044 · Payroll Service Fees	264.50	817.64	4,000.00	(3,182.36)	20.4%
6045 · Other Contract Services	-	495.00	24,949.00	(24,454.00)	2.0%
6046 · Executive Officer	-	600.00	3,600.00	(3,000.00)	16.7%
6047 · Attorney/Legal Fees	5,482.80	5,482.80	3,000.00	2,482.80	182.8%
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%
Sub-total Contract Services	**15,255.64**	**102,737.45**	**288,801.00**	**(186,063.55)**	**35.6%**
6060 · Gas & Electric	1,036.82	2,247.04	23,750.00	(21,502.96)	9.5%
6061 · Telephone	2,167.41	3,957.08	21,500.00	(17,542.92)	18.4%
6062 · Water	-	-	3,850.00	(3,850.00)	0.0%
6063 · Sewer	-	-	2,500.00	(2,500.00)	0.0%
Sub-total Utilities	**3,204.23**	**6,204.12**	**51,600.00**	**(45,395.88)**	**12.0%**
6070 · Publications & Dues	1,050.00	2,446.50	4,000.00	(1,553.50)	61.2%
6072 · Computer Software/Support	400.00	400.00	12,000.00	(11,600.00)	3.3%
6075 · Web Page Design and Maint.	316.61	633.22	6,100.00	(5,466.78)	10.4%
6080 · Office Supplies	134.17	576.17	4,500.00	(3,923.83)	12.8%
6081 · Postage	115.99	147.69	1,000.00	(852.31)	14.8%
Sub-total Office Expenses	**2,016.77**	**4,203.58**	**27,600.00**	**(23,396.42)**	**15.2%**
6090 · General Department Supplies	1,698.30	4,461.76	20,000.00	(15,538.24)	22.3%
6091 · Emergency Response Supplies	-	388.93	4,000.00	(3,611.07)	9.7%
6092 · Paramedic Response Supplies	1,864.49	3,513.61	12,000.00	(8,486.39)	29.3%
6093 · Physicals	115.00	1,735.00	18,000.00	(16,265.00)	9.6%

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Account Code	Month Ended Sep-30-2015	Year to Date Sep-30-2015	Budget	Variance Over (Under)	Percent Budget
6094 · New Hire	-	-	3,500.00	(3,500.00)	0.0%
6100 · Emergency Medical Supplies	456.18	1,449.65	7,500.00	(6,050.35)	19.3%
6111 · Fire Prevention	-	624.91	4,500.00	(3,875.09)	13.9%
6112 · Training & Education	444.39	2,789.51	35,500.00	(32,710.49)	7.9%
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	305.62	408.70	8,000.00	(7,591.30)	5.1%
6150 · Tools/Equipment	-	-	6,500.00	(6,500.00)	0.0%
6180 · Community Education & Prep.	1,491.93	1,724.51	10,000.00	(8,275.49)	17.2%
Sub-total Other Services & Supplies	**6,375.91**	**17,096.58**	**142,100.00**	**(125,003.42)**	**12.0%**
6201 · Budget Contingency	-	2,100.00	30,000.00	(27,900.00)	7.0%
6210 · Retired S/L Comp Contingency	-	-	50,000.00	(50,000.00)	0.0%
Sub-total Contingency	**-**	**2,100.00**	**30,000.00**	**(27,900.00)**	**7.0%**
Total Services and Supplies	**33,089.46**	**274,765.52**	**1,189,976.00**	**(915,210.48)**	**23.1%**
7012 · Appliances	706.84	706.84	2,000.00	(1,293.16)	35.3%
7013 · Furnishings	-	-	2,500.00	(2,500.00)	0.0%
7014 · Office Equipment	-	-	12,000.00	(12,000.00)	0.0%
7030 · Apparatus and Equipment	4,909.15	4,909.15	15,000.00	(10,090.85)	32.7%
7040 · Hydrants	-	-	13,600.00	(13,600.00)	0.0%
7050 · Communications Equipment	4,901.37	4,901.37	10,000.00	(5,098.63)	49.0%
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	**10,517.36**	**10,517.36**	**81,841.00**	**(71,323.64)**	**12.9%**
8010 · Principal Payments	-	-	-	-	0.0%
8011 · Principal-Prior Auth. Pen. Bond	45,068.45	133,672.09	539,926.00	(406,253.91)	24.8%
8020 · Interest Expense	-	-	-	-	0.0%
8021 · Interest-Prior Auth. Pen. Bond	3,803.04	11,409.12	44,296.00	(32,886.88)	25.8%
8030 · Fees	-	-	1,200.00	(1,200.00)	0.0%
Total Debt Service	**48,871.49**	**145,081.21**	**584,222.00**	**(439,140.79)**	**24.8%**
Total Expenditures	**770,959.70**	**2,277,768.15**	**8,788,476.00**	**(6,510,707.85)**	**25.9%**
Net Change in Fund Balance	**(79,517.21)**	**(59,213.54)**	**(190,098.00)**	**130,884.46**	