

FINAL BUDGET FY 2018-2019

| CODE | EXPENSES ACCOUNT | 2017/2018 FINAL YEAR-END TOTALS | 2018/2019 PRELIMINARY | 2018/2019 FINAL | DIFFERENCE |
|-------------|-----------------------------------|--|----------------------------------|----------------------------|------------------------|
| 5910 | Permanent Positions | \$ 1,742,147.04 | \$ 1,715,000.00 | \$ 1,695,000.00 | \$ (47,147.04) |
| 5911 | Extra Help | \$ 571,274.59 | \$ 610,000.00 | \$ 610,000.00 | \$ 38,725.41 |
| 5912 | Shift Cov. for Vac/Sick Leave | \$ 494,455.22 | \$ 195,000.00 | \$ 195,000.00 | \$ (299,455.22) |
| 5914* | FLSA | \$ - | \$ - | \$ 39,000.00 | \$ 39,000.00 |
| 5922* | FICA | \$ 8,312.10 | \$ 12,000.00 | \$ 11,000.00 | \$ 2,687.90 |
| 5923* | PERS Retirement | \$ 413,425.69 | \$ 500,000.00 | \$ 500,000.00 | \$ 86,574.31 |
| 5924* | Medicare | \$ 39,545.24 | \$ 44,000.00 | \$ 44,000.00 | \$ 4,454.76 |
| 5930 | Health Insurance | \$ 297,080.24 | \$ 315,000.00 | \$ 315,000.00 | \$ 17,919.76 |
| 5931 | Disability Insurance | \$ 5,899.00 | \$ 5,500.00 | \$ 6,000.00 | \$ 101.00 |
| 5932 | Dental Insurance | \$ 19,548.72 | \$ 19,000.00 | \$ 19,000.00 | \$ (548.72) |
| 5933 | Life Insurance | \$ 4,909.83 | \$ 5,400.00 | \$ 5,400.00 | \$ 490.17 |
| 5934 | Vision Care Ins. | \$ 3,366.02 | \$ 3,600.00 | \$ 3,600.00 | \$ 233.98 |
| 5935* | Unemployment Ins. | \$ 6,327.06 | \$ 8,000.00 | \$ 8,000.00 | \$ 1,672.94 |
| 5936 | Retiree Insurance | \$ 17,819.76 | \$ 21,600.00 | \$ 21,600.00 | \$ 3,780.24 |
| 5940 | Worker's Comp Ins. | \$ 133,513.39 | \$ 170,000.00 | \$ 170,000.00 | \$ 36,486.61 |
| | TOTAL SALARY/BENEFIT | \$ 3,757,623.90 | \$ 3,624,100.00 | \$ 3,642,600.00 | \$ (115,023.90) |
| 6020 | Clothing/Personal Supplies | \$ 13,346.69 | \$ 14,000.00 | \$ 14,000.00 | \$ 653.31 |
| 6022 | Safety Clothing | \$ 38,941.53 | \$ 42,000.00 | \$ 42,000.00 | \$ 3,058.47 |
| 6040 | Communications | \$ 18,912.03 | \$ 18,000.00 | \$ 18,000.00 | \$ (912.03) |
| 6060 | Food | \$ 1,505.70 | \$ 1,500.00 | \$ 1,500.00 | \$ (5.70) |
| 6080 | Household Expense | \$ 7,935.00 | \$ 10,000.00 | \$ 10,000.00 | \$ 2,065.00 |
| 6100 | Insurance | \$ 25,090.21 | \$ 31,350.00 | \$ 30,000.00 | \$ 4,909.79 |
| 6140 | Maintenance - Other Equipment | \$ 9,025.08 | \$ 15,000.00 | \$ 15,000.00 | \$ 5,974.92 |
| 6150 | Bad Debt Expense (A/R Write Offs) | \$ 17,755.47 | \$ 3,000.00 | \$ 3,000.00 | \$ (14,755.47) |

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|-------------|---|--|----------------------------------|----------------------------|-------------------|
| 6155 | Apparatus Maintenance | \$ 38,052.26 | \$ 45,000.00 | \$ 55,000.00 | \$ 16,947.74 |
| 6165 | SCBA Maintenance | \$ 2,685.33 | \$ 2,500.00 | \$ 2,500.00 | \$ (185.33) |
| 6180 | Building Maintenance | \$ 24,908.04 | \$ 35,000.00 | \$ 52,000.00 | \$ 27,091.96 |
| 6260 | Medical Supplies | \$ 6,619.27 | \$ 19,500.00 | \$ 19,500.00 | \$ 12,880.73 |
| 6280 | Memberships | \$ 9,358.00 | \$ 12,000.00 | \$ 12,000.00 | \$ 2,642.00 |
| 6400 | Office Supplies | \$ 3,359.93 | \$ 3,000.00 | \$ 3,000.00 | \$ (359.93) |
| 6401 | Office Supplies - Equipment | \$ 1,762.75 | \$ 4,500.00 | \$ 4,500.00 | \$ 2,737.25 |
| 6410 | Postage and Shipping | \$ 957.39 | \$ 4,000.00 | \$ 2,000.00 | \$ 1,042.61 |
| 6430 | Printing Services | \$ - | \$ 2,000.00 | \$ 2,000.00 | \$ 2,000.00 |
| 6461 | Operational Expense | \$ 27,225.53 | \$ 17,000.00 | \$ 17,000.00 | \$ (10,225.53) |
| 6463 | Fire Prevention Expense | \$ 3,026.34 | \$ 11,000.00 | \$ 6,000.00 | \$ 2,973.66 |
| 6470 | Weed Abatement Expense | \$ - | \$ 6,000.00 | \$ 6,000.00 | \$ 6,000.00 |
| 6500 | Prof/Spcl Svcs - PAYROLL FEES | \$ 3,794.17 | \$ 4,000.00 | \$ 4,000.00 | \$ 205.83 |
| 6526 | Dispatch Services - REDCOM | \$ - | \$ 5,000.00 | \$ 5,000.00 | \$ 5,000.00 |
| 6587 | LAFCO | \$ 6,557.00 | \$ 7,000.00 | \$ 7,511.00 | \$ 954.00 |
| 6590 | Contracted Fire Marshal Services | \$ 4,562.50 | \$ 8,000.00 | \$ 8,000.00 | \$ 3,437.50 |
| 6595 | Administrative Contract - Petaluma FD | \$ 52,726.54 | \$ 57,500.00 | \$ 57,500.00 | \$ 4,773.46 |
| 6610 | Legal Services | \$ 57,423.22 | \$ 8,000.00 | \$ 8,000.00 | \$ (49,423.22) |
| 6630* | Audit Services | \$ 12,000.00 | \$ 12,000.00 | \$ 12,000.00 | \$ - |
| 6635 | Bank Fees (charges for customers using CCs) | \$ 59.08 | \$ 100.00 | \$ 100.00 | \$ 40.92 |
| 6650 | Health Services | \$ 7,946.00 | \$ 10,000.00 | \$ 10,000.00 | \$ 2,054.00 |
| 6654 | Wellness Program | \$ 6,456.94 | \$ 7,000.00 | \$ 7,000.00 | \$ 543.06 |
| 6700 | Contribution Vol Assoc | \$ - | \$ 3,500.00 | \$ 3,500.00 | \$ 3,500.00 |
| 6800 | Public-Legal Notices | \$ 398.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,102.00 |
| 6820 | Rent/Lease Equipment | \$ 4,543.23 | \$ 4,200.00 | \$ 6,700.00 | \$ 2,156.77 |
| 6823 | Rental-Hydrants/Water | \$ - | \$ 800.00 | \$ 800.00 | \$ 800.00 |
| 6880 | Small Tools | \$ 1,813.72 | \$ 3,000.00 | \$ 3,000.00 | \$ 1,186.28 |
| 6881 | Safety Equipment | \$ 13,263.77 | \$ 32,000.00 | \$ 32,000.00 | \$ 18,736.23 |

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|-------------|-----------------------------------|--|----------------------------------|----------------------------|----------------------|
| 6889 | Computer Software | \$ 17,473.10 | \$ 33,000.00 | \$ 33,000.00 | \$ 15,526.90 |
| 7000 | Special Dist. Expense | \$ 130.00 | \$ 600.00 | \$ 600.00 | \$ 470.00 |
| 7005 | Election Expense | \$ - | \$ 30,000.00 | \$ 30,000.00 | \$ 30,000.00 |
| 7120 | In-Service Training | \$ 16,047.84 | \$ 30,000.00 | \$ 40,000.00 | \$ 23,952.16 |
| 7201 | Gas & Oil | \$ 38,229.07 | \$ 37,000.00 | \$ 39,000.00 | \$ 770.93 |
| 7300 | Transportation/Travel | \$ 49.99 | \$ 1,700.00 | \$ 1,700.00 | \$ 1,650.01 |
| 7320 | Utilities | \$ 34,328.93 | \$ 35,000.00 | \$ 35,000.00 | \$ 671.07 |
| | TOTAL SERVICE & SUPPLY | \$ 528,269.65 | \$ 627,250.00 | \$ 660,911.00 | \$ 132,641.35 |
| | | | | | |
| 7910 | Long Term Loan Prin. | \$ 48,540.54 | \$ 63,717.00 | \$ 63,717.00 | \$ 15,176.46 |
| 7930 | Long Term Loan Int | \$ 16,097.21 | \$ 14,280.00 | \$ 14,280.00 | \$ (1,817.21) |
| * | TOTAL OTHER EXPENSES | \$ 64,637.75 | \$ 77,997.00 | \$ 77,997.00 | \$ 13,359.25 |
| | | | | | |
| 8510 | Bldgs/Imprvmnts | \$ - | \$ 200,000.00 | \$ 200,000.00 | \$ 200,000.00 |
| 8511 | Bldg Imprvmnts/Remodel | \$ - | \$ - | \$ - | \$ - |
| 8560 | New Equipment - Apparatus | \$ 3,381.63 | \$ - | \$ 65,000.00 | \$ 61,618.37 |
| 8561 | Equipment - Office | \$ - | \$ - | \$ - | \$ - |
| * | TOTAL FIXED ASSETS | \$ 3,381.63 | \$ 200,000.00 | \$ 265,000.00 | \$ 261,618.37 |
| | | | | | |
| | TOTAL EXPENDITURES | \$ 4,353,912.93 | \$ 4,529,347.00 | \$ 4,646,508.00 | \$ 292,595.07 |

| CODE | DESCRIPTION REVENUE | 2017/2018 FINAL YEAR-END TOTALS | 2018/2019 | 2018/2019 | DIFFERENCE |
|------|---------------------------------------|------------------------------------|------------------------|------------------------|------------------------|
| | | | PRELIMINARY | FINAL | |
| 1000 | PROPERTY TAXES | \$ 3,064,526.69 | \$ 3,384,000.00 | \$ 3,384,000.00 | \$ 319,473.31 |
| 1001 | CY DIRECT CHARGES | \$ 304,499.28 | \$ 320,000.00 | \$ 320,000.00 | \$ 15,500.72 |
| 1008 | RDA INCREMENT | \$ (585,010.08) | \$ (148,000.00) | \$ (148,000.00) | \$ 437,010.08 |
| 1011 | PROPERTY TAXES ADMIN FEE | \$ (35,040.17) | \$ (37,000.00) | \$ (37,000.00) | \$ (1,959.83) |
| 1014 | PROPERTY TAXES - RDA INCREMENT | \$ 1,679.48 | \$ - | \$ - | \$ (1,679.48) |
| 1015 | RDA PASS-THROUGH | \$ 385,580.61 | \$ - | \$ - | \$ (385,580.61) |
| 1016 | RDA ALLOCATION | \$ 54,805.00 | \$ - | \$ - | \$ (54,805.00) |
| 1017 | RDA ESCROW ACCOUNT | \$ 90,964.44 | \$ - | \$ - | \$ (90,964.44) |
| 1020 | CY SUPPLEMENTAL TAX | \$ 50,589.35 | \$ 60,000.00 | \$ 60,000.00 | \$ 9,410.65 |
| 1040 | UNSECURED PROP TAX | \$ 90,035.13 | \$ 100,000.00 | \$ 100,000.00 | \$ 9,964.87 |
| 1042 | COST REIMBURSEMENT | \$ (1,568.25) | \$ - | \$ - | \$ 1,568.25 |
| 1061 | PY DIRECT CHARGES | \$ 2,307.95 | \$ 6,000.00 | \$ 6,000.00 | \$ 3,692.05 |
| | TOTAL PROPERTY TAXES | \$ 3,423,369.43 | \$ 3,685,000.00 | \$ 3,685,000.00 | \$ 261,630.57 |
| | | | | | \$ - |
| 1700 | INTEREST ON POOLED CASH | \$ 517.85 | \$ 1,000.00 | \$ 1,000.00 | \$ 482.15 |
| | USE OF PROPERTY: | \$ 517.85 | \$ 1,000.00 | \$ 1,000.00 | \$ 482.15 |
| | | | | | \$ - |
| 2081 | STATE-HIGHWAY REIMBURSEMENTS | \$ 236.64 | \$ - | \$ - | \$ (236.64) |
| 2404 | STATE REIMBURSEMENTS | \$ - | \$ - | \$ - | \$ - |
| 2440 | ST - HOPTR | \$ 11,203.43 | \$ 25,000.00 | \$ 25,000.00 | \$ 13,796.57 |
| 2500 | GRANT REVENUE | | \$ - | \$ - | \$ - |
| 2589 | STATE REF - STRIKE TEAMS | \$ 442,277.27 | \$ 80,000.00 | \$ 80,000.00 | \$ (362,277.27) |
| 2780 | FEDERAL REF - STRIKE TEAMS | \$ - | \$ - | \$ - | \$ - |
| | INTERGOV. REVENUES | \$ 453,717.34 | \$ 105,000.00 | \$ 105,000.00 | \$ (348,717.34) |
| | | | | | |
| 3600 | OTHER MISC. REVENUES - FIRE MARSHAL S | \$ 4,125.00 | \$ 6,000.00 | \$ 6,000.00 | \$ 1,875.00 |
| 3601 | FINANCE/LATE CHARGE COST RECOVERY | \$ 9,329.10 | \$ - | \$ - | \$ (9,329.10) |

| CODE | DESCRIPTION REVENUE | 2017/2018 | 2018/2019 | 2018/2019 | DIFFERENCE |
|------|--------------------------------------|------------------------|------------------------|------------------------|-----------------------|
| | | YEAR-END TOTALS | PRELIMINARY | FINAL | |
| 3641 | FIRE SERVICES - CASINO CONTRACT | \$ 231,063.84 | \$ 300,000.00 | \$ 300,000.00 | \$ 68,936.16 |
| 3650 | TRAINING OFFICER CONTRACT | \$ - | \$ - | \$ 100,000.00 | \$ 100,000.00 |
| 3661 | FIRE CONTROL SERVICES - COST RECOVER | \$ 21,817.39 | \$ 17,000.00 | \$ 17,000.00 | \$ (4,817.39) |
| 3665 | AMBULANCE SERVICE | \$ - | \$ - | \$ 35,000.00 | \$ 35,000.00 |
| 3682 | CITY CONTRACTS (RP AUTO AID) | \$ 30,869.02 | \$ 32,500.00 | \$ 32,500.00 | \$ 1,630.98 |
| 3700 | COPY FEES | \$ 210.00 | \$ 300.00 | \$ 300.00 | \$ 90.00 |
| | CHARGES FOR SERVICE: | \$ 297,414.35 | \$ 355,800.00 | \$ 490,800.00 | \$ 193,385.65 |
| | | | | | |
| 4040 | MISC. SERVICES OTHER | \$ 4,717.12 | \$ 3,000.00 | \$ 3,000.00 | \$ (1,717.12) |
| 4100 | WORKERS' COMP REIMB | \$ 46,247.38 | \$ - | \$ - | \$ (46,247.38) |
| 4102 | DONATIONS/REIMB | \$ 10,350.00 | \$ - | \$ - | \$ (10,350.00) |
| 4116 | INSURANCE REIMBURSEMENTS | \$ 1,224.48 | \$ - | \$ - | \$ (1,224.48) |
| 4600 | SALE OF FIXED ASSET | \$ 12,000.00 | \$ - | \$ - | \$ (12,000.00) |
| | MISC. REVENUES | \$ 74,538.98 | \$ 3,000.00 | \$ 3,000.00 | \$ (71,538.98) |
| | | | | | |
| | TOTAL REVENUES: | \$ 4,249,557.95 | \$ 4,149,800.00 | \$ 4,284,800.00 | \$ 35,242.05 |

Rev's Minus Expenses \$ (104,354.98) \$ (379,547.00) \$ (361,708.00) \$ (257,353.02)

* Denotes reduction from Prop IV Limits

| | |
|--|------------------------|
| Expenditures less reduction of Prop IV | \$ 3,701,511.00 |
| Prop IV Limit for 18/19 | \$ 4,466,857.00 |
| Difference | \$ (765,346.00) |

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|-------------------------------|-----------------|
| 2018/2019 FY Rev's Less Exp's | \$ (361,708.00) |
|-------------------------------|-----------------|