

FINAL BUDGET FY 2019-2020

| CODE | EXPENSES ACCOUNT | 2018/2019 FINAL EXPENSES | 2019/2020 PRELIMINARY | 2019/2020 FINAL | DIFFERENCE |
|-------------|-----------------------------------|---------------------------------|------------------------------|------------------------|------------------------|
| 5910 | Permanent Positions | \$ 1,670,590.59 | \$ 2,100,000.00 | \$ 2,405,000.00 | \$ 734,409.41 |
| 5911 | Extra Help | \$ 597,539.35 | \$ 415,000.00 | \$ 490,000.00 | \$ (107,539.35) |
| 5912 | Shift Cov. for Vac/Sick Leave | \$ 371,916.15 | \$ 453,000.00 | \$ 518,000.00 | \$ 146,083.85 |
| 5914 | FLSA | \$ 66,084.97 | \$ 80,000.00 | \$ 82,000.00 | \$ 15,915.03 |
| 5918 | BLS Ambulance Staff | \$ 10,184.68 | \$ 51,000.00 | \$ 56,000.00 | \$ 45,815.32 |
| 5922 | Social Security Taxes | \$ 12,952.07 | \$ 18,000.00 | \$ 30,000.00 | \$ 17,047.93 |
| 5923 | PERS Retirement | \$ 495,109.76 | \$ 605,000.00 | \$ 613,000.00 | \$ 117,890.24 |
| 5924 | Medicare | \$ 37,650.98 | \$ 43,000.00 | \$ 47,000.00 | \$ 9,349.02 |
| 5930 | Health Insurance | \$ 302,616.70 | \$ 437,000.00 | \$ 495,000.00 | \$ 192,383.30 |
| 5931 | Disability Insurance | \$ 4,757.50 | \$ 6,700.00 | \$ 7,200.00 | \$ 2,442.50 |
| 5932 | Dental Insurance | \$ 17,706.48 | \$ 23,000.00 | \$ 26,000.00 | \$ 8,293.52 |
| 5933 | Life Insurance | \$ 5,033.13 | \$ 7,000.00 | \$ 7,700.00 | \$ 2,666.87 |
| 5934 | Vision Care Ins. | \$ 3,089.42 | \$ 3,700.00 | \$ 4,200.00 | \$ 1,110.58 |
| 5935 | Unemployment Ins. | \$ 6,317.07 | \$ 9,800.00 | \$ 11,000.00 | \$ 4,682.93 |
| 5936 | Retiree Insurance | \$ 19,800.00 | \$ 18,000.00 | \$ 18,000.00 | \$ (1,800.00) |
| 5940 | Worker's Comp Ins. | \$ 199,009.49 | \$ 205,000.00 | \$ 225,000.00 | \$ 25,990.51 |
| | TOTAL SALARY/BENEFIT | \$ 3,820,358.34 | \$ 4,475,200.00 | \$ 5,035,100.00 | \$ 1,214,741.66 |
| | | | | | |
| 6020 | Clothing/Personal Supplies | \$ 16,313.48 | \$ 39,000.00 | \$ 43,000.00 | \$ 26,686.52 |
| 6022* | Safety Clothing | \$ 28,215.27 | \$ 63,000.00 | \$ 63,000.00 | \$ 34,784.73 |
| 6040 | Communications | \$ 27,368.77 | \$ 20,000.00 | \$ 20,000.00 | \$ (7,368.77) |
| 6045 | Pagers and Radios | \$ - | \$ 20,000.00 | \$ 30,000.00 | \$ 30,000.00 |
| 6060 | Food | \$ 1,646.92 | \$ 1,500.00 | \$ 1,500.00 | \$ (146.92) |
| 6080 | Household Expense | \$ 10,567.50 | \$ 15,000.00 | \$ 15,000.00 | \$ 4,432.50 |
| 6100 | Property and Liability Insurance | \$ 30,379.01 | \$ 58,000.00 | \$ 58,000.00 | \$ 27,620.99 |
| 6140 | Maintenance - Other Equipment | \$ 8,700.22 | \$ 15,000.00 | \$ 15,000.00 | \$ 6,299.78 |
| 6150 | Bad Debt Expense (A/R Write Offs) | \$ 12,678.15 | \$ 12,000.00 | \$ 12,000.00 | \$ (678.15) |
| 6155 | Apparatus Maintenance | \$ 81,771.29 | \$ 60,000.00 | \$ 60,000.00 | \$ (21,771.29) |
| 6165 | SCBA Maintenance | \$ 1,079.35 | \$ 3,000.00 | \$ 3,000.00 | \$ 1,920.65 |
| 6180 | Building Maintenance | \$ 34,515.75 | \$ 30,000.00 | \$ 30,000.00 | \$ (4,515.75) |
| 6260 | Medical Supplies | \$ 20,987.58 | \$ 34,500.00 | \$ 34,500.00 | \$ 13,512.42 |
| 6280 | Memberships | \$ 10,210.00 | \$ 12,000.00 | \$ 12,000.00 | \$ 1,790.00 |
| 6400 | Office Supplies | \$ 3,193.31 | \$ 4,000.00 | \$ 4,000.00 | \$ 806.69 |

| | | | | | |
|------|-------------------------------|--------------|--------------|--------------|---------------|
| 6401 | Office Supplies - Equipment | \$ 3,453.20 | \$ 12,800.00 | \$ 13,000.00 | \$ 9,546.80 |
| 6410 | Postage and Shipping | \$ 1,269.56 | \$ 2,000.00 | \$ 2,000.00 | \$ 730.44 |
| 6430 | Printing Services | \$ 3,232.35 | \$ 3,000.00 | \$ 3,000.00 | \$ (232.35) |
| 6461 | Operational Expense | \$ 10,682.81 | \$ 15,000.00 | \$ 15,000.00 | \$ 4,317.19 |
| 6463 | Fire Prevention Expense | \$ 7,719.10 | \$ 6,000.00 | \$ 6,000.00 | \$ (1,719.10) |
| 6470 | Weed Abatement Expense | \$ - | \$ 6,000.00 | \$ 6,000.00 | \$ 6,000.00 |
| 6500 | Prof/Spcl Svcs - PAYROLL FEES | \$ 4,259.25 | \$ 6,000.00 | \$ 6,000.00 | \$ 1,740.75 |
| 6526 | Dispatch Services - REDCOM | \$ 6,482.72 | \$ 8,800.00 | \$ 8,800.00 | \$ 2,317.28 |
| 6587 | LAFCO | \$ 7,511.00 | \$ 8,500.00 | \$ 7,555.00 | \$ 44.00 |

| CODE | EXPENSES ACCOUNT | 2018/2019 | 2019/2020 | 2019/2020 | DIFFERENCE |
|------|---|------------------------|------------------------|------------------------|------------------------|
| | | FINAL EXPENSES | PRELIMINARY | FINAL | |
| 6590 | Contracted Fire Marshal Services | \$ 7,437.50 | \$ 10,000.00 | \$ 10,000.00 | \$ 2,562.50 |
| 6595 | Administrative Contract - Petaluma FD | \$ 57,419.18 | \$ 57,500.00 | \$ 57,500.00 | \$ 80.82 |
| 6600 | Training Officer Expense | \$ 3,274.94 | \$ 48,000.00 | \$ 48,000.00 | \$ 44,725.06 |
| 6605 | New Hire Expenses | \$ 4,425.00 | \$ 14,000.00 | \$ 20,000.00 | \$ 15,575.00 |
| 6610 | Legal Services | \$ 1,270.00 | \$ 10,000.00 | \$ 15,000.00 | \$ 13,730.00 |
| 6630 | Audit Services | \$ 12,000.00 | \$ 13,000.00 | \$ 13,000.00 | \$ 1,000.00 |
| 6635 | Bank Fees (charges for customers using CCs) | \$ 164.56 | \$ 200.00 | \$ 200.00 | \$ 35.44 |
| 6650 | Health Services | \$ 5,805.00 | \$ 11,050.00 | \$ 11,500.00 | \$ 5,695.00 |
| 6654 | Wellness Program | \$ 6,953.15 | \$ 7,000.00 | \$ 10,000.00 | \$ 3,046.85 |
| 6700 | Contribution Vol Assoc | \$ - | \$ 3,500.00 | \$ 3,500.00 | \$ 3,500.00 |
| 6800 | Public-Legal Notices | \$ 1,451.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 49.00 |
| 6820 | Rent/Lease Equipment | \$ 6,962.05 | \$ 7,000.00 | \$ 7,000.00 | \$ 37.95 |
| 6823 | Rental-Hydrants/Water | \$ 768.00 | \$ 500.00 | \$ 500.00 | \$ (268.00) |
| 6880 | Small Tools | \$ 2,904.06 | \$ 3,000.00 | \$ 3,000.00 | \$ 95.94 |
| 6881 | Safety Equipment | \$ 7,756.15 | \$ 32,000.00 | \$ 32,000.00 | \$ 24,243.85 |
| 6889 | Computer Software and Equipment | \$ 31,701.95 | \$ 60,000.00 | \$ 55,000.00 | \$ 23,298.05 |
| 7000 | Special Dist. Expense | \$ 245.00 | \$ 600.00 | \$ 600.00 | \$ 355.00 |
| 7005 | Election Expense | \$ 15,855.81 | \$ - | \$ - | \$ (15,855.81) |
| 7120 | In-Service Training | \$ 18,858.88 | \$ 20,000.00 | \$ 40,000.00 | \$ 21,141.12 |
| 7201 | Gas & Oil | \$ 49,501.02 | \$ 50,000.00 | \$ 53,000.00 | \$ 3,498.98 |
| 7300 | Transportation/Travel | \$ 2,927.09 | \$ 1,500.00 | \$ 2,000.00 | \$ (927.09) |
| 7320 | Utilities | \$ 39,592.90 | \$ 38,000.00 | \$ 40,000.00 | \$ 407.10 |
| | TOTAL SERVICE & SUPPLY | \$ 609,509.83 | \$ 843,450.00 | \$ 891,655.00 | \$ 282,145.17 |
| | | | | | |
| 7910 | Long Term Loan Prin. | \$ 49,437.28 | \$ 50,924.88 | \$ 50,924.88 | \$ 1,487.60 |
| 7930 | Long Term Loan Int | \$ 14,279.52 | \$ 12,791.92 | \$ 12,791.92 | \$ (1,487.60) |
| * | TOTAL OTHER EXPENSES | \$ 63,716.80 | \$ 63,716.80 | \$ 63,716.80 | \$ - |
| | | | | | |
| 8510 | Building Improvements | \$ 92,987.78 | \$ 269,000.00 | \$ 214,000.00 | \$ 121,012.22 |
| 8511 | Building Improvements - Remodel | \$ - | \$ 52,000.00 | \$ 52,000.00 | \$ 52,000.00 |
| 8540 | Durable Medical Equipment | \$ 7,260.84 | \$ 41,100.00 | \$ 41,100.00 | \$ 33,839.16 |
| 8560 | New Equipment - Apparatus | \$ - | \$ - | \$ - | \$ - |
| 8561 | Equipment - Office | \$ - | \$ - | \$ - | \$ - |
| * | TOTAL FIXED ASSETS | \$ 100,248.62 | \$ 362,100.00 | \$ 307,100.00 | \$ 206,851.38 |
| | | | | | |
| | TOTAL EXPENDITURES | \$ 4,593,833.59 | \$ 5,744,466.80 | \$ 6,297,571.80 | \$ 1,703,738.21 |

| CODE | DESCRIPTION REVENUE | 2018/2019 | 2019/2020 | 2019/2020 | DIFFERENCE |
|------|--|------------------------|------------------------|------------------------|------------------------|
| | | FINAL REVENUES | PRELIMINARY | FINAL | |
| 1000 | PROPERTY TAXES | \$ 3,580,403.65 | \$ 3,650,000.00 | \$ 3,800,000.00 | \$ 219,596.35 |
| 1001 | CY DIRECT CHARGES | \$ 323,256.22 | \$ 2,032,800.00 | \$ 2,054,000.00 | \$ 1,730,743.78 |
| 1008 | RDA INCREMENT | \$ (38,284.85) | \$ (163,000.00) | \$ (75,000.00) | \$ (36,715.15) |
| 1011 | PROPERTY TAXES ADMIN FEE | \$ (34,640.28) | \$ (37,000.00) | \$ (37,000.00) | \$ (2,359.72) |
| 1014 | PROPERTY TAXES - RDA INCREMENT | \$ - | \$ - | \$ - | \$ - |
| 1015 | RDA PASS-THROUGH | \$ - | \$ - | \$ - | \$ - |
| 1016 | RDA ALLOCATION | \$ - | \$ - | \$ - | \$ - |
| 1017 | RDA ESCROW ACCOUNT | \$ - | \$ - | \$ - | \$ - |
| 1020 | CY SUPPLEMENTAL TAX | \$ 78,313.91 | \$ 62,000.00 | \$ 82,000.00 | \$ 3,686.09 |
| 1040 | UNSECURED PROP TAX | \$ 105,107.45 | \$ 105,000.00 | \$ 108,000.00 | \$ 2,892.55 |
| 1042 | COST REIMBURSEMENT | \$ - | \$ - | \$ - | \$ - |
| 1061 | PY DIRECT CHARGES | \$ 5,605.94 | \$ 6,000.00 | \$ 6,000.00 | \$ 394.06 |
| | TOTAL PROPERTY TAXES | \$ 4,019,762.04 | \$ 5,655,800.00 | \$ 5,938,000.00 | \$ 1,918,237.96 |
| | | | | | |
| 1700 | INTEREST ON POOLED CASH | \$ 7,905.76 | \$ 1,000.00 | \$ 1,500.00 | \$ (6,405.76) |
| | USE OF PROPERTY: | \$ 7,905.76 | \$ 1,000.00 | \$ 1,500.00 | \$ (6,405.76) |
| | | | | | |
| 2081 | STATE-HIGHWAY REIMBURSEMENTS | \$ 16.51 | \$ - | \$ - | \$ (16.51) |
| 2404 | STATE REIMBURSEMENTS | \$ 83.41 | \$ - | \$ - | \$ (83.41) |
| 2440 | ST - HOPTR | \$ 22,953.80 | \$ 24,000.00 | \$ 24,000.00 | \$ 1,046.20 |
| 2500 | GRANT REVENUE | \$ 15,000.00 | \$ - | \$ - | \$ (15,000.00) |
| 2589 | STATE REF - STRIKE TEAMS | \$ 273,255.75 | \$ 100,000.00 | \$ 100,000.00 | \$ (173,255.75) |
| 2780 | FEDERAL REF - STRIKE TEAMS | \$ - | \$ - | \$ - | \$ - |
| | INTERGOV. REVENUES | \$ 311,309.47 | \$ 124,000.00 | \$ 124,000.00 | \$ (187,309.47) |
| | | | | | |
| 3600 | OTHER MISC. REVENUES - FIRE MARSHAL SVC' | \$ 7,765.00 | \$ 6,000.00 | \$ 6,000.00 | \$ (1,765.00) |
| 3601 | FINANCE/LATE CHARGE COST RECOVERY | \$ 7,949.96 | \$ 5,000.00 | \$ 5,000.00 | \$ (2,949.96) |
| 3641 | FIRE SERVICES - CASINO CONTRACT | \$ 396,779.28 | \$ 329,351.00 | \$ 329,351.00 | \$ (67,428.28) |
| 3650 | TRAINING OFFICER CONTRACT | \$ 3,274.94 | \$ - | \$ - | \$ (3,274.94) |
| 3661 | FIRE CONTROL SERVICES - COST RECOVERY | \$ 42,841.34 | \$ 30,000.00 | \$ 30,000.00 | \$ (12,841.34) |
| 3665 | AMBULANCE SERVICE | \$ 37,415.37 | \$ 25,000.00 | \$ 35,000.00 | \$ (2,415.37) |
| 3670 | WEED ABATEMENT | \$ 4,428.80 | \$ 3,000.00 | \$ 3,000.00 | \$ (1,428.80) |
| 3682 | CITY CONTRACTS (RP AUTO AID) | \$ 32,879.09 | \$ 35,000.00 | \$ 35,000.00 | \$ 2,120.91 |
| 3700 | COPY FEES | \$ 235.00 | \$ 300.00 | \$ 300.00 | \$ 65.00 |
| | CHARGES FOR SERVICE: | \$ 533,568.78 | \$ 433,651.00 | \$ 443,651.00 | \$ (89,917.78) |

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|------|--------------------------|------------------------|------------------------|------------------------|------------------------|
| 4040 | MISC. SERVICES OTHER | \$ 19,212.00 | \$ 3,000.00 | \$ 3,000.00 | \$ (16,212.00) |
| 4100 | WORKERS' COMP REIMB | \$ 8,964.76 | \$ - | \$ - | \$ (8,964.76) |
| 4102 | DONATIONS/REIMB | \$ 75.00 | \$ - | \$ - | \$ (75.00) |
| 4116 | INSURANCE REIMBURSEMENTS | \$ - | \$ - | \$ - | \$ - |
| 4600 | SALE OF FIXED ASSET | \$ - | \$ - | \$ - | \$ - |
| | MISC. REVENUES | \$ 28,251.76 | \$ 3,000.00 | \$ 3,000.00 | \$ (25,251.76) |
| | TOTAL REVENUES: | \$ 4,900,797.81 | \$ 6,217,451.00 | \$ 6,510,151.00 | \$ 1,609,353.19 |

* Denotes reduction from Prop IV Limits

| | | | | |
|-----------------------------|----------------------|----------------------|----------------------|-----------------------|
| Rev's Minus Expenses | \$ 306,964.22 | \$ 472,984.20 | \$ 212,579.20 | \$ (94,385.02) |
|-----------------------------|----------------------|----------------------|----------------------|-----------------------|

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|--|------------------------|
| Expenditures less reduction of Prop IV | \$ 5,319,366.80 |
| Prop IV Limit for 19/20 | \$ 6,653,076.00 |
| Difference | \$ 1,333,709.20 |

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| 2019/2020 FY Rev's Less Exp's | \$ 212,579.20 |
|-------------------------------|---------------|

| Reserves | Balance |
|--------------------------|------------------------|
| Operational: | \$ 1,100,000.00 |
| Equipment: | \$ 317,395.00 |
| SCBA: | \$ 100,000.00 |
| PPE: | \$ 120,000.00 |
| Capital Improvements: | \$ 226,964.00 |
| Unreserved/Undesignated: | \$ 138,278.62 |
| Total: | \$ 2,002,637.62 |