

Schell-Vista Fire Protection District

Budget vs. Actuals: FY_2023_2024 - FY24 P&L

July 2023 - June 2024

| | | TOTAL | | |
|---|-----------------------|-----------------------|-----------------------|-------------------|
| | ACTUAL | BUDGET | OVER BUDGET | % OF BUDGET |
| Income | | | | |
| 2500 Intergovernmental Revenue | | | | |
| 2501 Napa Contract | | 4,950.00 | -4,950.00 | |
| 2502 State Grants | 589.00 | | 589.00 | |
| 2504 Strike Team CA Reimburse | 185,253.81 | | 185,253.81 | |
| 2508 County Grants | 57,000.00 | | 57,000.00 | |
| Total 2500 Intergovernmental Revenue | 242,842.81 | 4,950.00 | 237,892.81 | 4,905.92 % |
| 40000 Property Tax Revenue | | | | |
| 40002 Property Taxes-CY Secured | 697,812.08 | 1,308,202.53 | -610,390.45 | 53.34 % |
| 40003 Direct Charges-CY (X Tax) | 641,085.37 | 1,232,617.60 | -591,532.23 | 52.01 % |
| 40005 Prop Taxes RDA Increment | -6,395.06 | -13,000.00 | 6,604.94 | 49.19 % |
| 40006 AB1290 RDA Pass-Through | 2,050.67 | 4,100.00 | -2,049.33 | 50.02 % |
| 40010 Residual Prop Tax - RPTTF | 3,151.45 | 5,000.00 | -1,848.55 | 63.03 % |
| 40012 SB2557 Prop Tax Admin | | -15,000.00 | 15,000.00 | |
| 40101 Property Taxes CY Unsecure | 40,330.30 | 37,000.00 | 3,330.30 | 109.00 % |
| 40105 Coll Cost Del CY Unsecure | | -425.00 | 425.00 | |
| 40111 Supplemental Prop Taxes CY | 10,983.41 | 30,000.00 | -19,016.59 | 36.61 % |
| 40202 Direct Charges Prior Year | 1,327.52 | | 1,327.52 | |
| 42111 State-Other In-Lieu Tax | 23.91 | 25.00 | -1.09 | 95.64 % |
| 42291 State Homeowner Prop Reli | 889.13 | 6,000.00 | -5,110.87 | 14.82 % |
| Total 40000 Property Tax Revenue | 1,391,258.78 | 2,594,520.13 | -1,203,261.35 | 53.62 % |
| 44000 Interest | | | | |
| 44002 Interest on Pooled Cash | 345.77 | 800.00 | -454.23 | 43.22 % |
| 44003 Interest Earned Bank Acc | 11,825.02 | 14,000.00 | -2,174.98 | 84.46 % |
| Total 44000 Interest | 12,170.79 | 14,800.00 | -2,629.21 | 82.24 % |
| 46000 Miscellaneous Revenue | | | | |
| 4020 Other Sales | | | | |
| 4025 Raceway Assistance Income | 64,105.98 | | 64,105.98 | |
| 4027 On Air Tower Rental Income | 3,000.00 | 15,000.00 | -12,000.00 | 20.00 % |
| Total 4020 Other Sales | 67,105.98 | 15,000.00 | 52,105.98 | 447.37 % |
| 4099 FASIS WC Claim Reimb | 11,417.87 | | 11,417.87 | |
| 4120 Insurance Claims Payments | 6,158.84 | | 6,158.84 | |
| Total 46000 Miscellaneous Revenue | 84,682.69 | 15,000.00 | 69,682.69 | 564.55 % |
| Total Income | \$1,730,955.07 | \$2,629,270.13 | \$ -898,315.06 | 65.83 % |
| GROSS PROFIT | \$1,730,955.07 | \$2,629,270.13 | \$ -898,315.06 | 65.83 % |
| Expenses | | | | |
| 50000 Salaries & Employee Bene | | | | |
| 50010 Career Pay | 397,874.97 | 593,941.36 | -196,066.39 | 66.99 % |
| 50020 Career OT | 60,871.85 | 95,030.62 | -34,158.77 | 64.05 % |
| 50022 Career OT Strike Team | 50,790.25 | | 50,790.25 | |
| 50030 Holiday Pay | 19,361.66 | 29,108.16 | -9,746.50 | 66.52 % |
| 50035 Hero Pay Bonus | | | | |

Schell-Vista Fire Protection District

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July 2023 - June 2024

| | TOTAL | | | |
|---|---------------------|---------------------|--------------------|----------------|
| | ACTUAL | BUDGET | OVER BUDGET | % OF BUDGET |
| 50040 Volunteer Stipend Pay | 142,592.69 | 200,000.00 | -57,407.31 | 71.30 % |
| 50045 Comp Absences (coverage) | | 5,000.00 | -5,000.00 | |
| 50050 Fire Call & Drills | 12,680.00 | 22,000.00 | -9,320.00 | 57.64 % |
| 50052 Educational Incentive | 12,433.70 | 18,227.00 | -5,793.30 | 68.22 % |
| 50053 Union Dues (deleted) | -390.00 | | -390.00 | |
| 50054 FLSA | 11,515.54 | 16,928.39 | -5,412.85 | 68.03 % |
| 50055 Special Project Manager | 16,000.00 | 24,000.00 | -8,000.00 | 66.67 % |
| 50056 Administrative Staff | 14,041.41 | 26,000.00 | -11,958.59 | 54.01 % |
| 50058 Longevity Pay | 7,298.34 | 7,500.00 | -201.66 | 97.31 % |
| 50060 CalPERS Retire Employer | 64,798.20 | 95,439.71 | -30,641.51 | 67.89 % |
| 50070 Employee Health Insuranc | 56,369.68 | 90,000.00 | -33,630.32 | 62.63 % |
| 50080 Vacation Buyout | | 5,000.00 | -5,000.00 | 0.00 % |
| 50095 Volunteer Strike Team Pay | 41,622.85 | | 41,622.85 | |
| 51000 Payroll Taxes Employer | 27,634.14 | 50,000.00 | -22,365.86 | 55.27 % |
| 51010 Retirement Expense (UFP) | 17,540.00 | 235,510.00 | -217,970.00 | 7.45 % |
| 51015 Dferred Comp Pln Costs | 1,205.14 | 1,500.00 | -294.86 | 80.34 % |
| 51018 CalPERS Costs | 350.00 | 350.00 | 0.00 | 100.00 % |
| 51020 Payroll Service Fees | 2,800.80 | 4,000.00 | -1,199.20 | 70.02 % |
| 52000 Workers' Compensation Ins | 101,538.75 | 160,000.00 | -58,461.25 | 63.46 % |
| Total 50000 Salaries & Employee Bene | 1,058,929.97 | 1,679,535.24 | -620,605.27 | 63.05 % |
| 60000 Services & Supplies | | | | |
| 60050 Safety Gear (Wildland&Uni | 9,733.42 | 35,000.00 | -25,266.58 | 27.81 % |
| 60070 Fire Equipment & Supplies | 2,826.07 | 25,000.00 | -22,173.93 | 11.30 % |
| 60080 Fire Equipment Testing | 4,641.53 | 9,000.00 | -4,358.47 | 51.57 % |
| 60090 Grant Costs | | 30,000.00 | -30,000.00 | |
| 60100 Communications | 20,802.47 | 35,000.00 | -14,197.53 | 59.44 % |
| 60200 Household Contracts | 3,090.42 | 10,000.00 | -6,909.58 | 30.90 % |
| 60300 Insurances | | | | |
| 60310 Insurance - Accident/Sick | 10,776.00 | 11,000.00 | -224.00 | 97.96 % |
| 60350 Insurance- Liability | 16,037.00 | 45,000.00 | -28,963.00 | 35.64 % |
| 60355 EAP Insurance | | 3,000.00 | -3,000.00 | |
| 60360 Erisa Bond | | 100.00 | -100.00 | |
| Total 60300 Insurances | 26,813.00 | 59,100.00 | -32,287.00 | 45.37 % |
| 60400 Maintenance - Equipment | 74.91 | 60,000.00 | -59,925.09 | 0.12 % |
| 60415 Maint 3837 | 3,078.39 | | 3,078.39 | |
| 60418 Maint 3861 | 2,289.53 | | 2,289.53 | |
| 60425 Maint 3874 | 121.70 | | 121.70 | |
| 60430 Maint 3881 | 1,321.59 | | 1,321.59 | |
| 60435 Maint 3882 | 318.09 | | 318.09 | |
| 60440 Maint 3895 | 4,523.20 | | 4,523.20 | |
| 60445 Maint 3841 13 Chevy 2500 | 685.55 | | 685.55 | |
| 60446 Maint C3800 13Chevy 1500 | 334.26 | | 334.26 | |
| 60450 Maint 3899 | 692.52 | | 692.52 | |

Schell-Vista Fire Protection District

Budget vs. Actuals: FY_2023_2024 - FY24 P&L

July 2023 - June 2024

| | TOTAL | | | |
|--|------------------|-------------------|-------------------|----------------|
| | ACTUAL | BUDGET | OVER BUDGET | % OF BUDGET |
| 60460 Maint 3800 | 7,014.34 | | 7,014.34 | |
| 60475 Maintenance - Other Equip | 4,538.57 | | 4,538.57 | |
| 60480 Maint 3821 PU 06 Ford 250 | 2,963.56 | | 2,963.56 | |
| 60482 Maint BC38 20 Chevy 2500 | 293.56 | | 293.56 | |
| Total 60400 Maintenance - Equipment | 28,249.77 | 60,000.00 | -31,750.23 | 47.08 % |
| 60600 Maintenance Building | 115.25 | | 115.25 | |
| 60610 Maint Bldg Station 1 | 26,905.77 | 29,000.00 | -2,094.23 | 92.78 % |
| 60620 Maint Residence | | 3,000.00 | -3,000.00 | |
| 60650 Maint Bldg Station 2 | 3,004.50 | 7,000.00 | -3,995.50 | 42.92 % |
| Total 60600 Maintenance Building | 30,025.52 | 39,000.00 | -8,974.48 | 76.99 % |
| 60675 Medical Supplies | 5,436.66 | 6,000.00 | -563.34 | 90.61 % |
| 60680 Membrshp/Occupat Trackng | 2,359.08 | 3,450.00 | -1,090.92 | 68.38 % |
| 60685 Association Meeting Costs | 3,100.00 | 1,000.00 | 2,100.00 | 310.00 % |
| 60700 Office Supplies | 2,116.36 | 5,000.00 | -2,883.64 | 42.33 % |
| 60750 Office Equip & Software | 8,478.01 | 12,000.00 | -3,521.99 | 70.65 % |
| 60755 Office Software Labor | | 2,000.00 | -2,000.00 | |
| Total 60750 Office Equip & Software | 8,478.01 | 14,000.00 | -5,521.99 | 60.56 % |
| 60775 Postage & Freight | 451.88 | 1,500.00 | -1,048.12 | 30.13 % |
| 60782 | 19.37 | 5,000.00 | -4,980.63 | 0.39 % |
| 60782 Food Upstaffing | 534.98 | | 534.98 | |
| 60784 Food for Training | 505.70 | | 505.70 | |
| Total 60782 | 1,060.05 | 5,000.00 | -3,939.95 | 21.20 % |
| 60790 Public/Student Education | | 6,000.00 | -6,000.00 | |
| 60800 Professional Services | | | | |
| 60805 Prof Serv-Website/Network | 14,274.10 | 12,000.00 | 2,274.10 | 118.95 % |
| 60810 Prof Services - Accountin | 816.90 | 1,300.00 | -483.10 | 62.84 % |
| 60820 Prof Services - Auditor | 7,950.00 | 7,950.00 | 0.00 | 100.00 % |
| 60830 Prof Services - Legal | 7,302.00 | 18,000.00 | -10,698.00 | 40.57 % |
| 60840 Prof Services - Consultin | 5,702.70 | 10,000.00 | -4,297.30 | 57.03 % |
| 60850 Prof Services-Tax Measur | 1,651.87 | 25,000.00 | -23,348.13 | 6.61 % |
| 60865 Fire Fight Assist Raceway | 4,467.32 | | 4,467.32 | |
| 60875 Fire Investigations | | 8,000.00 | -8,000.00 | |
| 60900 County Service/Prevention | 124.19 | 30,000.00 | -29,875.81 | 0.41 % |
| Total 60800 Professional Services | 42,289.08 | 112,250.00 | -69,960.92 | 37.67 % |
| 60910 Dispatch Services | 18,924.84 | 35,000.00 | -16,075.16 | 54.07 % |
| 60920 LAFCO - Yearly Fee | | 4,500.00 | -4,500.00 | |
| 61000 Bank Fees | 31.26 | 150.00 | -118.74 | 20.84 % |
| 61020 Internet Based Program | 22,609.39 | 25,000.00 | -2,390.61 | 90.44 % |
| 61050 Medical Exams | | 1,500.00 | -1,500.00 | |
| 61060 Hiring Costs | 524.00 | 1,000.00 | -476.00 | 52.40 % |
| 61080 Publications/Legal Notice | 431.75 | 700.00 | -268.25 | 61.68 % |
| 61090 Equipment Rentals/Lease | 1,916.22 | 4,000.00 | -2,083.78 | 47.91 % |

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|--|-----------------------|-----------------------|-------------------------|------------------|
| | ACTUAL | BUDGET | OVER BUDGET | % OF BUDGET |
| 61150 Small Tools/Instruments | 60.72 | 600.00 | -539.28 | 10.12 % |
| 61200 Training | 3,045.11 | 20,000.00 | -16,954.89 | 15.23 % |
| 61300 Fuel/Oil | 13,996.48 | 30,000.00 | -16,003.52 | 46.65 % |
| 61340 Raceway Expenses | | 1,500.00 | -1,500.00 | |
| 61350 Strike Team Expenses | 3,804.43 | | 3,804.43 | |
| 61400 Utilities/Garbage | | | | |
| 61410 Utilities Station 1 | 25,240.14 | 40,000.00 | -14,759.86 | 63.10 % |
| 61420 Utilities Station 2 | 1,799.80 | 4,000.00 | -2,200.20 | 45.00 % |
| 61430 Garbage Station 1 | 4,301.76 | 6,000.00 | -1,698.24 | 71.70 % |
| 61440 Garbage Station 2 | 537.93 | 1,000.00 | -462.07 | 53.79 % |
| Total 61400 Utilities/Garbage | 31,879.63 | 51,000.00 | -19,120.37 | 62.51 % |
| Total 60000 Services & Supplies | 288,697.15 | 631,250.00 | -342,552.85 | 45.73 % |
| 70000 Capital Outlay | | | | |
| 70005 Monument Sign Station 1 | 2,211.75 | | 2,211.75 | |
| 70006 Protective Gear | | 35,000.00 | -35,000.00 | |
| 70008 Station 2 Upgrades | | 35,000.00 | -35,000.00 | |
| 70010 Station 1 Roof Repair | 120,211.00 | 120,000.00 | 211.00 | 100.18 % |
| 70012 Station 1 Upgrades | 9,793.60 | | 9,793.60 | |
| 70019 Fire Fghtng Equip (Hoses) | | 10,000.00 | -10,000.00 | |
| 70022 Rope Rescue Equipment | | 4,000.00 | -4,000.00 | |
| 70026 Hose Bibs Station 1 | 5,770.00 | | 5,770.00 | |
| 70029 Solar Craft STA 1 | 21,511.20 | | 21,511.20 | |
| 70036 Generator Station 1 | | 50,000.00 | -50,000.00 | |
| 70039 Silt Removal/Trng Hydrnt | 42,208.01 | 50,000.00 | -7,791.99 | 84.42 % |
| 70063 Equipt New Engines | | 25,000.00 | -25,000.00 | |
| 70064 Furniture | 4,306.64 | | 4,306.64 | |
| 70067 Stripe & Seal STA 1 Lot | 12,010.00 | 8,000.00 | 4,010.00 | 150.13 % |
| 70080 Station 1 Painting | | 10,000.00 | -10,000.00 | |
| Total 70000 Capital Outlay | 218,022.20 | 347,000.00 | -128,977.80 | 62.83 % |
| Total Expenses | \$1,565,649.32 | \$2,657,785.24 | \$ -1,092,135.92 | 58.91 % |
| NET OPERATING INCOME | \$165,305.75 | \$ -28,515.11 | \$193,820.86 | -579.71 % |
| Other Expenses | | | | |
| 90000 Assigned/Unassigned Fund | | | | |
| 90015 Assign App Replace Plan | | 600,000.00 | -600,000.00 | |
| 90018 Operational Cost Increase | | 100,000.00 | -100,000.00 | |
| 90020 Equipment Replacement | | 78,000.00 | -78,000.00 | |
| 90025 Debt Sinking Fund | | 150,000.00 | -150,000.00 | |
| 90030 Compensation Absences | | 400,000.00 | -400,000.00 | |
| 90035 Facilities Capital Improv | | 345,000.00 | -345,000.00 | |
| 90040 EMS Capital Equipment | | 75,000.00 | -75,000.00 | |
| 90045 Techical Upgrades | | 50,000.00 | -50,000.00 | |
| 90050 Protective Equipment | | 150,000.00 | -150,000.00 | |

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|---|---------------------|-------------------------|-------------------------|----------------|
| | ACTUAL | BUDGET | OVER BUDGET | % OF BUDGET |
| 90055 Information Technology | | 50,000.00 | -50,000.00 | |
| 90060 Retirement Unfund Liabili | | 450,000.00 | -450,000.00 | |
| 91000 Unassigned Fund Balance | | 530,543.39 | -530,543.39 | |
| Total 90000 Assigned/Unassigned Fund | | 2,978,543.39 | -2,978,543.39 | |
| Total Other Expenses | \$0.00 | \$2,978,543.39 | \$ -2,978,543.39 | 0.00% |
| NET OTHER INCOME | \$0.00 | \$ -2,978,543.39 | \$2,978,543.39 | 0.00 % |
| NET INCOME | \$165,305.75 | \$ -3,007,058.50 | \$3,172,364.25 | -5.50 % |