

## ANNUAL REPORT TO MEASURE H OVERSIGHT COMMITTEE

Pursuant to the requirements of Sonoma County Code section 12-67(B), this is the annual report of the allocation of funds received by the reporting agency under the Sonoma County voter-approved Measure H, “The Improved and Enhanced Local Fire Protection, Paramedic Services and Disaster Response Transactions and Use Tax Ordinance” (the “Ordinance”).

Name of Agency receiving Measure H funds: **Schell-Vista Fire Protection District**

Reporting period: FY 24-25 (with 4<sup>th</sup> Qtr. proceeds received 9/9/25)

1. Detail of the activities related to the Ordinance this reporting period, based on attached budget to actual report, balance sheet, and fund balance report.

	Budget	Actual	References
Measure H Revenue	540,000	553,526.01	
Measure H Expenses:			
Wildfire Prevention, Preparedness, Response, and Vegetation Management - Personnel		221,974.18	A, E
Recruitment & Retention		477,254.21	B, D, F
Equipment & Facilities		23,209.76	C
Transfer of Funds – contract for Services			
Countywide Expenditures			
Expense Total		722,438.15	
Fund Balance (includes reserves)		-168,912.14	
Future staffing		0	
Capital Projects		0	

- a. Increase in full-time career firefighting staff: \$185,974.18
- b. New hires costs & training: \$4,338.77
- c. Safety & Protective Gear: \$23,209.76
- d. Parity rate increases (retention): \$401,635.44
- e. New Battalion Chief Coverage Position: \$36,000
- f. Worker’s Comp increase due to increase in staff and parity increase: \$71,280.

The Board of Directors for the SVFPD agreed to apply the parity increases on July 1, 2024. They agreed to advance funds from the District’s reserves to fund the increase and carry a negative Measure H fund balance into the upcoming years and recoup the funds as possible.

2. Summary of the positions and start up, equipment and facilities that were funded with revenue from the Ordinance.

- a. SVFPD increased full-time Firefighter positions, increasing staff from 6 (3 Fire Captains and 2 Engineers) to 9 (3 Captains, 3 Engineers, and 3 Firefighters) to bring the minimum 24x7 staffing from 2 to 3
  - b. SVFPD implemented 24/7 Duty Chief Coverage for emergency operational needs which is covered by the Fire Chief, Assistant Chiefs as well as Volunteer Battalion Chiefs.
  - c. SVFPD added a stipend position on the engines.
  - d. SVFPD increased salaries and stipends for parity within the county to promote retention of staffing.
3. The specific activities that support fire prevention including vegetation management.
    - a. No new activities to support fire prevention were initiated in this reporting period.
  4. Update on the status of facility capital improvement projects that are funded with revenue from the Ordinance.
    - a. No activities to support facility capital improvements were initiated in this report period.
  5. Demonstration of compliance with the requirement that revenue from the Ordinance shall be used for enhancing operations.

Proportional budget allocation for fire-related services (Personnel expenditures):

FY 21-22 \$1,373,994.36; FY 21-22 100%; this reporting period: \$2,438,240.54; 100%.

Personnel expenditure: FY 21-22 \$1,651,730.46; this reporting period \$2,281,158.57

6. Any material changes in service needs within the agency's jurisdiction or countywide.
  - a. No material changes in service needs have occurred during the reporting period.
7. Any remaining funds from allocations provided in previous years, and an explanation for proposed use of such funds:

No sales tax funds were received in previous years by SVFPD.

Required Attachments:

Annual Budget

Budget to Actual Report

Balance Sheet

Fund Balance Report

Most recent annual audit and/or other independent financial review

FY 21-22 budget documents showing baseline dollar figure for maintenance of effort and personnel expenditures. (Required in the first annual report of 4/26/24 to 6/30/25 FY 24-25 (including April-June proceed received 9/10/25) only and not in subsequent reports)

<b>Approved Revised Final FYE 2025 Budget</b>	
<b>Revised Final to correct entry error for code 50010</b>	
<b>Income</b>	
2500 Intergovernmental Revenue	
2501 Napa Contract	15,002.00
2502 State Grants	
2504 Strike Team CA Reimburse	114,389.63
2508 County Grants	3,324.41
<b>Total 2500 Intergovernmental Revenue</b>	<b>\$ 132,716.04</b>
40000 Property Tax Revenue	
40002 Property Taxes-CY Secured	1,360,530.63
40003 Direct Charges-CY (X Tax)	1,310,405.70
40005 Prop Taxes RDA Increment	-13,000.00
40006 AB1290 RDA Pass-Through	4,100.00
40010 Residual Prop Tax - RPTTF	5,000.00
40012 SB2557 Prop Tax Admin	-15,000.00
40101 Property Taxes CY Unsecure	45,000.00
40105 Coll Cost Del CY Unsecure	-425.00
40111 Supplemental Prop Taxes CY	20,000.00
40201 Property Taxes-PY Secured	
40202 Direct Charges Prior Year	3,867.22
40211 Property Taxes-PY Unsecure	
40221 Supplemental Prop Taxes PY	
42111 State-Other In-Lieu Tax	25.00
42291 State Homeowner Prop Reli	2,500.00
<b>Total 40000 Property Tax Revenue</b>	<b>\$ 2,723,003.55</b>
43000 Sales Tax Revenue (Measure H)	<b>\$ 540,000.00</b>
44000 Interest	
44002 Interest on Pooled Cash	800.00
44003 Interest Earned Bank Acc	20,000.00
<b>Total 44000 Interest</b>	<b>\$ 20,800.00</b>
46000 Miscellaneous Revenue	
4020 Other Sales	
4023 Misc Other Sales Request for Information	110
4025 Raceway Assistance Income	37,747.78
4027 On Air Tower Rental Income	0.00
4030 Reimb Fire Prevention Supplies	260.00
<b>Total 4020 Other Sales</b>	<b>\$ 38,117.78</b>
4099 FASIS WC Claim Reimb	
4120 Insurance Claims Payments	
<b>Total 46000 Miscellaneous Revenue</b>	<b>\$ 38,117.78</b>
<b>Total Income</b>	<b>\$ 3,454,637.38</b>
Cash in Bank EOY	<b>\$ 3,630,548.48</b>
<b>Total Capital Funds</b>	<b>7,085,185.86</b>
<b>Expenses</b>	
50000 Salaries & Employee Bene	
50010 Career Pay	858,183.30
50020 Career OT	127,030.62

50022 Career OT Strike Team	98,000.00
<b>50023 Career OT Backfill for Incidents (Upstaff or Strike Teams)</b>	
50030 Holiday Pay	42,436.80
Proposed Batallian Chief Coverage Stipend	43,000.00
50040 Volunteer Stipend Pay	400,000.00
50040.1 Line Staff	
Total 50040 Volunteer Stipend Pay	
50045 Comp Absences (coverage)	5,000.00
50050 Fire Call & Drills	22,000.00
50052 Educational Incentive	25,802.59
50054 FLSA	25,723.50
50055 Special Project Manager	26,400.00
50056 Administrative Staff	38,000.00
50058 Longevity Pay	31,440.31
50059 Bilingual Incentive	2178
50060 CalPERS Retire Employer	164,655.42
50070 Employee Health Insuranc	146,040.00
50073 Insurance Pay in Lieu of Insurance	
50075 Uniform Allowance	7,500.00
50080 Vacation Buyout	5,000.00
50095 Volunteer Strike Team Pay	40,257.42
51000 Payroll Taxes Employer	50,000.00
51010 Retirement Expense (UFP)	200,000.00
51015 Dferred Comp Pln Costs	1,500.00
51018 CalPERS Costs	350.00
51020 Payroll Service Fees	4,000.00
52000 Workers' Compensation Ins	216,000.00
<b>Total 50000 Salaries &amp; Employee Bene</b>	<b>\$ 2,525,467.34</b>
<b>60000 Services &amp; Supplies</b>	
60050 Safety Gear (Wildland&Uni	46,000.00
60055 Uniforms per MOU Cotract	
<b>Total 60050 Safety Gear (Wildland&amp;Uni</b>	<b>46,000.00</b>
60070 Fire Equipment & Supplies	30,000.00
60075 Fire Prevention Supplies	1,000.00
60080 Fire Equipment Testing	9,000.00
60090 Grant Costs	20,000.00
60100 Communications	35,000.00
60200 Household Contracts	10,000.00
60300 Insurances	
60310 Insurance - Accident/Sick	15,000.00
60350 Insurance- Liability	60,000.00
60355 EAP Insurance	3,000.00
60360 Erisa Bond	100.00
60370 Insurance-Automobile	9,000.00
<b>Total 60300 Insurances</b>	<b>\$ 87,100.00</b>
60400 Maintenance - Equipment	65,000.00
60405 Maint 3995	
60415 Maint 3837	
60418 Maint 3861	
60420 Maint 3871	
60425 Maint 3874	
60430 Maint 3881	
60435 Maint 3882	

60440 Maint 3895	
60445 Maint 3841 13 Chevy 2500	
60446 Maint C3800 13Chevy 1500	
60450 Maint 3899	
60460 Maint 3800	
60475 Maintenance - Other Equip	
60480 Maint 3821 PU 06 Ford 250	
60481 Maint C3800 Chevy 1500	
60482 Maint BC38 20 Chevy 2500	
<b>Total 60400 Maintenance - Equipment</b>	<b>\$ 65,000.00</b>
60600 Maintenance Building	
60605 Station Inspections/Estimates/Service	15,000.00
60610 Maint Bldg Station 1	50,000.00
60620 Maint Residence	10,000.00
60650 Maint Bldg Station 2	15,000.00
<b>Total 60600 Maintenance Building</b>	<b>\$ 90,000.00</b>
60675 Medical Supplies	15,000.00
60680 Membrshp/Occupat Trackng	1,500.00
60685 Association Meeting Costs	10,000.00
60700 Office Supplies	6,000.00
60750 Office Equip & Software	15,000.00
60755 Office Software Labor	2,000.00
<b>Total 60750 Office Equip &amp; Software</b>	<b>\$ 17,000.00</b>
60775 Postage & Freight	2,200.00
60780 Food	
60782 Food Upstaffing	3,000.00
60784 Food for Training	3,000.00
<b>Total 60780</b>	<b>\$ 6,000.00</b>
60790 Public/Student Education	7,500.00
60800 Professional Services	
60805 Prof Serv-Website/Network	20,000.00
60810 Prof Services - Accountin	2,000.00
60820 Prof Services - Auditor	9,000.00
60830 Prof Services - Legal	18,000.00
60835 Grant Assistance	10,000.00
60840 Prof Services - Consultin	10,000.00
60850 Prof Services-Tax Measur	25,000.00
60865 Fire Fight Assist Raceway	
60875 Fire Investigations	8,000.00
60900 County Service/Prevention	35,000.00
<b>Total 60800 Professional Services</b>	<b>\$ 137,000.00</b>
60910 Dispatch Services	45,000.00
60920 LAFCO - Yearly Fee	4,500.00
61000 Bank Fees	150.00
61020 Internet Based Program	30,000.00
61050 Medical Exams	2,000.00
61060 Hiring Costs	1,300.00
61080 Publications/Legal Notice	700.00
61090 Equipment Rentals/Lease	4,000.00
61150 Small Tools/Instruments	1,000.00
61200 Training	20,000.00
61201 Training-Board Member	2,000.00
61300 Fuel/Oil	30,000.00
61310 Travel/Parking	100.00
61340 Raceway Expenses	1,500.00



# Schell-Vista Fire Protection District

## Budget vs. Actuals: Budget\_FY25\_P&L - FY25 P&L

July 2024 - June 2025

	Total			
	Actual	Budget	over Budget	% of Budget
<b>Income</b>				
<b>2500 Intergovernmental Revenue</b>			0.00	
<b>2501 Napa Contract</b>	15,590.70	15,002.00	588.70	103.92%
<b>2502 State/Fed Grants</b>	3,324.41		3,324.41	
<b>2504 Strike Team CA Reimburse</b>	226,269.67	114,389.63	111,880.04	197.81%
<b>2508 County Grants</b>		3,324.41	-3,324.41	0.00%
<b>Total 2500 Intergovernmental Revenue</b>	<b>\$ 245,184.78</b>	<b>\$ 132,716.04</b>	<b>\$ 112,468.74</b>	<b>184.74%</b>
<b>40000 Property Tax Revenue</b>			0.00	
<b>40002 Property Taxes-CY Secured</b>	1,411,774.89	1,360,530.63	51,244.26	103.77%
<b>40003 Direct Charges-CY (X Tax)</b>	1,268,692.24	1,310,405.70	-41,713.46	96.82%
<b>40005 Prop Taxes RDA Increment</b>	-14,727.22	-13,000.00	-1,727.22	113.29%
<b>40006 AB1290 RDA Pass-Through</b>	4,778.39	4,100.00	678.39	116.55%
<b>40010 Residual Prop Tax - RPTTF</b>	6,716.48	5,000.00	1,716.48	134.33%
<b>40012 SB2557 Prop Tax Admin</b>	-15,608.00	-15,000.00	-608.00	104.05%
<b>40101 Property Taxes CY Unsecure</b>	41,685.76	45,000.00	-3,314.24	92.64%
<b>40105 Coll Cost Del CY Unsecure</b>		-425.00	425.00	0.00%
<b>40111 Supplemental Prop Taxes CY</b>	39,455.11	20,000.00	19,455.11	197.28%
<b>40201 Property Taxes-PY Secured</b>	-275.75		-275.75	
<b>40202 Direct Charges Prior Year</b>	5,909.87	3,867.22	2,042.65	152.82%
<b>40211 Property Taxes-PY Unsecure</b>	790.67		790.67	
<b>40221 Supplemental Prop Taxes PY</b>	-198.85		-198.85	
<b>42111 State-Other In-Lieu Tax</b>	24.00	25.00	-1.00	96.00%
<b>42291 State Homeowner Prop Reli</b>	5,800.47	2,500.00	3,300.47	232.02%
<b>Total 40000 Property Tax Revenue</b>	<b>\$ 2,754,818.06</b>	<b>\$ 2,723,003.55</b>	<b>\$ 31,814.51</b>	<b>101.17%</b>
<b>43000 Sales Tax Revenue (Measure H)</b>	553,526.01	540,000.00	13,526.01	102.50%
<b>44000 Interest</b>			0.00	
<b>44002 Interest on Pooled Cash</b>	2,621.00	800.00	1,821.00	327.63%
<b>44003 Interest Earned Bank Acc</b>	28,317.76	20,000.00	8,317.76	141.59%
<b>Total 44000 Interest</b>	<b>\$ 30,938.76</b>	<b>\$ 20,800.00</b>	<b>\$ 10,138.76</b>	<b>148.74%</b>
<b>46000 Miscellaneous Revenue</b>			0.00	
<b>4020 Other Sales</b>			0.00	
<b>4023 Misc Other Sales</b>	110.00	110.00	0.00	100.00%
<b>4025 Raceway Consultant Fee</b>	37,747.78	37,747.78	0.00	100.00%

4030 Reimb Fire Prevention Supplies	260.00	260.00	0.00	100.00%
4035 Fire Inspections	167.00		167.00	
<b>Total 4020 Other Sales</b>	<b>\$ 38,284.78</b>	<b>\$ 38,117.78</b>	<b>\$ 167.00</b>	<b>100.44%</b>
<b>Total 46000 Miscellaneous Revenue</b>	<b>\$ 38,284.78</b>	<b>\$ 38,117.78</b>	<b>\$ 167.00</b>	<b>100.44%</b>
<b>Total Income</b>	<b>\$ 3,622,752.39</b>	<b>\$ 3,454,637.37</b>	<b>\$ 168,115.02</b>	<b>104.87%</b>
<b>Gross Profit</b>	<b>\$ 3,622,752.39</b>	<b>\$ 3,454,637.37</b>	<b>\$ 168,115.02</b>	<b>104.87%</b>
<b>Expenses</b>				
<b>50000 Salaries &amp; Employee Bene</b>			0.00	
50010 Career Pay	858,596.94	858,183.30	413.64	100.05%
50020 Career OT	129,352.09	127,030.62	2,321.47	101.83%
50022 Career OT Strike Team Assigned to Incident	97,019.76	98,000.00	-980.24	99.00%
50030 Holiday Pay	42,595.88	42,436.80	159.08	100.37%
50040 Volunteer Stipend Pay	244,656.83	400,000.00	-155,343.17	61.16%
50040.1 Line Staff	18,961.71		18,961.71	
<b>Total 50040 Volunteer Stipend Pay</b>	<b>\$ 263,618.54</b>	<b>\$ 400,000.00</b>	<b>-\$ 136,381.46</b>	<b>65.90%</b>
50045 Comp Absences (coverage)		5,000.00	-5,000.00	0.00%
50050 Fire Call & Drills	21,319.00	22,000.00	-681.00	96.90%
50052 Educational Incentive	26,650.20	25,802.59	847.61	103.28%
50054 FLSA	24,607.95	25,723.50	-1,115.55	95.66%
50055 Special Project Manager	25,800.00	26,400.00	-600.00	97.73%
50056 Administrative Staff	27,472.22	38,000.00	-10,527.78	72.30%
50057 Battalion Chief Coverage	36,200.00	43,000.00	-6,800.00	84.19%
50058 Longevity Pay	37,568.58	31,440.31	6,128.27	119.49%
50059 Bilingual Incentive	2,624.09	2,178.00	446.09	120.48%
50060 CalPERS Retire Employer	146,727.56	164,655.42	-17,927.86	89.11%
50070 Employee Health Insuranc	135,807.26	146,040.00	-10,232.74	92.99%
50073 Insurance Pay in Lieu of Insurance	24,028.37		24,028.37	
50075 Uniform Allowance	7,500.60	7,500.00	0.60	100.01%
50080 Vacation Buyout		5,000.00	-5,000.00	0.00%
50095 Volunteer Strike Team Pay	42,513.42	40,257.42	2,256.00	105.60%
51000 Payroll Taxes Employer	52,151.15	50,000.00	2,151.15	104.30%
51010 Retirement Expense (UFP)	200,000.00	200,000.00	0.00	100.00%
51015 Dferred Comp Pln Costs	2,188.14	1,500.00	688.14	145.88%
51018 CalPERS Costs	350.00	350.00	0.00	100.00%
51020 Payroll Service Fees	3,799.95	4,000.00	-200.05	95.00%
52000 Workers' Compensation Ins	216,000.00	216,000.00	0.00	100.00%
<b>Total 50000 Salaries &amp; Employee Bene</b>	<b>\$ 2,424,491.70</b>	<b>\$ 2,580,497.96</b>	<b>-\$ 156,006.26</b>	<b>93.95%</b>
<b>60000 Services &amp; Supplies</b>			0.00	
60050 Safety Gear (Wildland&Uni	23,894.43	46,000.00	-22,105.57	51.94%
60050.2 Structural Gear	9,737.28		9,737.28	

60050.3 Wildland Gear	1,645.70		1,645.70	
60050.5 Uniforms (Paid Staff) per MOU Cotract	3,837.58		3,837.58	
60050.6 Uniforms (Vol. Staff)	86.48		86.48	
<b>Total 60050 Safety Gear (Wildland&amp;Uni</b>	<b>\$ 39,201.47</b>	<b>\$ 46,000.00</b>	<b>-\$ 6,798.53</b>	<b>85.22%</b>
60070 Fire Equipment & Supplies	6,683.42	30,000.00	-23,316.58	22.28%
60075 Fire Prevention Supplies		1,000.00	-1,000.00	0.00%
60080 Fire Equipment Testing	12,041.32	9,000.00	3,041.32	133.79%
60090 Grant Costs	1,000.00	20,000.00	-19,000.00	5.00%
60100 Communications	35,903.44	35,000.00	903.44	102.58%
60200 Household Contracts	4,302.10	10,000.00	-5,697.90	43.02%
60300 Insurances			0.00	
60310 Insurance - Accident/Sick	11,121.00	15,000.00	-3,879.00	74.14%
60350 Insurance- Liability	63,202.79	60,000.00	3,202.79	105.34%
60355 EAP Insurance		3,000.00	-3,000.00	0.00%
60360 Erisa Bond	90.00	100.00	-10.00	90.00%
60370 Insurance-Automobile	9,894.00	9,000.00	894.00	109.93%
<b>Total 60300 Insurances</b>	<b>\$ 84,307.79</b>	<b>\$ 87,100.00</b>	<b>-\$ 2,792.21</b>	<b>96.79%</b>
60400 Maintenance - Equipment	18,126.13	65,000.00	-46,873.87	27.89%
60415 Maint 3837	218.26		218.26	
60418 Maint 3861	5,203.86		5,203.86	
60425 Maint 3874	93.16		93.16	
60430 Maint 3881	583.69		583.69	
60435 Maint 3882	7,026.52		7,026.52	
60450 Maint 3899	7,887.63		7,887.63	
60460 Maint 3800	120.00		120.00	
60475 Maintenance - Other Equip	7,645.61		7,645.61	
60480 Maint 3821 PU 06 Ford 250	2,575.02		2,575.02	
60482 Maint BC38 20 Chevy 2500	2,150.33		2,150.33	
<b>Total 60400 Maintenance - Equipment</b>	<b>\$ 51,630.21</b>	<b>\$ 65,000.00</b>	<b>-\$ 13,369.79</b>	<b>79.43%</b>
60600 Maintenance Building			0.00	
60605 Station Inspections/Estimates/Service		15,000.00	-15,000.00	0.00%
60610 Maint Bldg Station 1	32,802.80	50,000.00	-17,197.20	65.61%
60620 Maint Residence	1,179.51	10,000.00	-8,820.49	11.80%
60650 Maint Bldg Station 2	4,099.00	15,000.00	-10,901.00	27.33%
<b>Total 60600 Maintenance Building</b>	<b>\$ 38,081.31</b>	<b>\$ 90,000.00</b>	<b>-\$ 51,918.69</b>	<b>42.31%</b>
60675 Medical Supplies	9,988.04	15,000.00	-5,011.96	66.59%
60680 Membrshp/Occupat Trackng	657.34	1,500.00	-842.66	43.82%
60685 Association Meeting Costs	2,619.00	10,000.00	-7,381.00	26.19%
60700 Office Supplies	3,415.63	6,000.00	-2,584.37	56.93%
60750 Office Equip & Software	239.88	15,000.00	-14,760.12	1.60%

60755 Office Software Labor		2,000.00	-2,000.00	0.00%
<b>Total 60750 Office Equip &amp; Software</b>	<b>\$ 239.88</b>	<b>\$ 17,000.00</b>	<b>-\$ 16,760.12</b>	<b>1.41%</b>
60775 Postage & Freight	1,056.11	2,200.00	-1,143.89	48.01%
60780 Food	0.00		0.00	
60782 Food Upstaffing		3,000.00	-3,000.00	0.00%
60784 Food for Training	59.79	3,000.00	-2,940.21	1.99%
<b>Total 60780 Food</b>	<b>\$ 59.79</b>	<b>\$ 6,000.00</b>	<b>-\$ 5,940.21</b>	<b>1.00%</b>
60790 Public/Student Education		7,500.00	-7,500.00	0.00%
60800 Professional Services			0.00	
60805 Prof Serv-Website/Network	17,830.50	20,000.00	-2,169.50	89.15%
60810 Prof Services - Accountin	974.75	2,000.00	-1,025.25	48.74%
60820 Prof Services - Auditor	8,750.00	9,000.00	-250.00	97.22%
60830 Prof Services - Legal	6,633.00	18,000.00	-11,367.00	36.85%
60835 Prof Services-Grant Consulting		10,000.00	-10,000.00	0.00%
60840 Prof Services - Consultin	10,907.33	10,000.00	907.33	109.07%
60850 Prof Services-Tax Measur	2,277.35	25,000.00	-22,722.65	9.11%
60865 Fire Fight Assist Raceway	7,977.74		7,977.74	
60875 Prof Services-Fire Investigations	1,324.50	8,000.00	-6,675.50	16.56%
60900 Prof Services-County Service/Prevention		35,000.00	-35,000.00	0.00%
<b>Total 60800 Professional Services</b>	<b>\$ 56,675.17</b>	<b>\$ 137,000.00</b>	<b>-\$ 80,324.83</b>	<b>41.37%</b>
60910 Dispatch Services	37,657.87	45,000.00	-7,342.13	83.68%
60920 LAFCO - Yearly Fee	3,380.00	4,500.00	-1,120.00	75.11%
61000 Bank Fees	103.63	150.00	-46.37	69.09%
61020 Internet Based Program	14,059.07	30,000.00	-15,940.93	46.86%
61050 Medical Exams	6,487.29	2,000.00	4,487.29	324.36%
61060 Hiring Costs	1,390.16	1,300.00	90.16	106.94%
61080 Publications/Legal Notice	38.75	700.00	-661.25	5.54%
61090 Equipment Rentals/Lease	3,076.31	4,000.00	-923.69	76.91%
61150 Small Tools/Instruments	989.88	1,000.00	-10.12	98.99%
61200 Training	4,186.45	20,000.00	-15,813.55	20.93%
61201 Training & Conference Costs Board Member	1,985.00	2,000.00	-15.00	99.25%
61300 Fuel/Oil	20,184.32	30,000.00	-9,815.68	67.28%
61310 Travel/Parking	40.00	100.00	-60.00	40.00%
61340 Raceway Expenses		1,500.00	-1,500.00	0.00%
61350 Strike Team Expenses	3,944.67	3,944.57	0.10	100.00%
61400 Utilities/Garbage			0.00	
61410 Utilities Station 1	22,112.70	40,000.00	-17,887.30	55.28%
61420 Utilities Station 2	2,970.27	4,000.00	-1,029.73	74.26%
61430 Garbage Station 1	3,326.10	7,500.00	-4,173.90	44.35%
61440 Garbage Station 2	184.83	1,000.00	-815.17	18.48%

<b>Total 61400 Utilities/Garbage</b>	<b>\$ 28,593.90</b>	<b>\$ 52,500.00</b>	<b>-\$ 23,906.10</b>	<b>54.46%</b>
<b>Total 60000 Services &amp; Supplies</b>	<b>\$ 473,979.32</b>	<b>\$ 793,994.57</b>	<b>-\$ 320,015.25</b>	<b>59.70%</b>
<b>70000 Capital Outlay</b>			0.00	
70004 ER-Primary Wing Raft	13,650.54	13,650.54	0.00	100.00%
70006 Protective Gear	31,882.50	35,000.00	-3,117.50	91.09%
70008 Station 2 Upgrades	7,362.58	35,000.00	-27,637.42	21.04%
70012 Station 1 Upgrades		25,000.00	-25,000.00	0.00%
70019 Fire Fghtng Equip (Hoses)		30,000.00	-30,000.00	0.00%
70022 Rope Rescue Equipment		4,000.00	-4,000.00	0.00%
70023 Station 1 AC & Heating Upgrade	36,250.00	70,000.00	-33,750.00	51.79%
70029 Solar Craft STA 1	35,852.00	35,852.00	0.00	100.00%
70061 Landscaping Improvements Station 1 & 2	1,449.62	25,000.00	-23,550.38	5.80%
70062 New Engine Change Orders	27,321.31	28,000.00	-678.69	97.58%
70063 Equip New Engines	24,947.89	25,000.00	-52.11	99.79%
70064 Furniture		5,000.00	-5,000.00	0.00%
70068 Parking Lot Paving		300,000.00	-300,000.00	0.00%
70080 Station 1 Painting		10,000.00	-10,000.00	0.00%
70090 Computer Upgrades	1,084.28	1,200.00	-115.72	90.36%
<b>Total 70000 Capital Outlay</b>	<b>\$ 179,800.72</b>	<b>\$ 642,702.54</b>	<b>-\$ 462,901.82</b>	<b>27.98%</b>
<b>Total Expenses</b>	<b>\$ 3,078,271.74</b>	<b>\$ 4,017,195.07</b>	<b>-\$ 938,923.33</b>	<b>76.63%</b>
<b>Net Operating Income</b>	<b>\$ 544,480.65</b>	<b>-\$ 562,557.70</b>	<b>\$ 1,107,038.35</b>	<b>-96.79%</b>
<b>Other Expenses</b>				
<b>90000 Planned Future Expenses</b>			0.00	
90009 STA 2 Septic and Water System Upgrades		150,000.00	-150,000.00	0.00%
90015 Assign App Replace Plan		1,000,000.00	-1,000,000.00	0.00%
90018 Operational Cost Increase		150,000.00	-150,000.00	0.00%
90020 Equipment Replacement		78,000.00	-78,000.00	0.00%
90025 Debt Sinking Fund		150,000.00	-150,000.00	0.00%
90030 Compensation Absences		400,000.00	-400,000.00	0.00%
90035 Facilities Capital Improv		250,000.00	-250,000.00	0.00%
90040 EMS Capital Equipment		75,000.00	-75,000.00	0.00%
90045 Techical Upgrades		50,000.00	-50,000.00	0.00%
90050 Protective Equipment		150,000.00	-150,000.00	0.00%
90055 Information Technology		50,000.00	-50,000.00	0.00%
90060 Retirement Unfund Liabili		500,000.00	-500,000.00	0.00%
91000 Unassigned Fund Balance		154,021.30	-154,021.30	0.00%
<b>Total 90000 Planned Future Expenses</b>	<b>\$ 0.00</b>	<b>\$ 3,157,021.30</b>	<b>-\$ 3,157,021.30</b>	<b>0.00%</b>
<b>Total Other Expenses</b>	<b>\$ 0.00</b>	<b>\$ 3,157,021.30</b>	<b>-\$ 3,157,021.30</b>	<b>0.00%</b>
<b>Net Other Income</b>	<b>\$ 0.00</b>	<b>-\$ 3,157,021.30</b>	<b>\$ 3,157,021.30</b>	<b>0.00%</b>
<b>Net Income</b>	<b>\$ 544,480.65</b>	<b>-\$ 3,719,579.00</b>	<b>\$ 4,264,059.65</b>	<b>-14.64%</b>

**Balance Sheet**  
**Schell-Vista Fire Protection District**  
As of June 30, 2025

Distribution account	Total
<b>Assets</b>	
Current Assets	
Bank Accounts	
723005 Exch Bank Chk 1140052562	84,292.32
723010 Exchange Money Mkt 2554	3,792,923.31
723012 Exch Bank Payroll 45810	274,375.89
723015 Operating	0.00
723106 Building Fund	0.00
723200 West America Payroll Acc	0.00
<b>Total for Bank Accounts</b>	<b>\$4,151,591.52</b>
Accounts Receivable	
1200 Accounts Receivable	344,189.43
<b>Total for Accounts Receivable</b>	<b>\$344,189.43</b>
Other Current Assets	
1250 A/R Due from Other Gov't	20,000.00
1333 DUE FROM STAFF TO DISTRICT	0.00
1499 Undeposited Funds	0.00
<b>Total for Other Current Assets</b>	<b>\$20,000.00</b>
<b>Total for Current Assets</b>	<b>\$4,515,780.95</b>
Fixed Assets	
1500 Fixed Assets	
1505 Land	283,505.00
1510 Building	5,069,957.01
1520 Equipment	4,118,988.78
1570 Accumulated Depreciation	-5,524,751.32
999 Undistribute	0.00
<b>Total for 1500 Fixed Assets</b>	<b>\$3,947,699.47</b>
<b>Total for Fixed Assets</b>	<b>\$3,947,699.47</b>
Other Assets	
1900 Deferred Outflow	573,142.00
<b>Total for Other Assets</b>	<b>\$573,142.00</b>
<b>Total for Assets</b>	<b>\$9,036,622.42</b>
<b>Liabilities and Equity</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	204,366.36
<b>Total for Accounts Payable</b>	<b>\$204,366.36</b>

Credit Cards	
Other Current Liabilities	
2100 Payroll Liabilities	85,565.03
2105 Payroll Tax Liability	0.00
2200 Due to Calpers	0.00
2220 Due to 401K	0.00
2225 Child Support	0.00
2230 Due to IRS Garnishment	0.00
2240 Union Dues	0.00
2250 Due to FR TX BD Ganshment	0.00
2260 Accrued Workers Comp	125,471.26
<b>Total for 2100 Payroll Liabilities</b>	<b>\$211,036.29</b>
2200 Compensated Absences	258,029.27
2275 Due to Bond Account	0.00
2285 Depo Fees paid Dist in Err	275.00
2300 Capital Leases	0.00
<b>Total for Other Current Liabilities</b>	<b>\$469,340.56</b>
<b>Total for Current Liabilities</b>	<b>\$673,706.92</b>
Long-term Liabilities	
2800 Net Pension Liability	351,476.00
2900 Deferred Inflow	199,180.00
<b>Total for Long-term Liabilities</b>	<b>\$550,656.00</b>
<b>Total for Liabilities</b>	<b>\$1,224,362.92</b>
Equity	
3000 Opening Bal Equity	193,465.53
3050 Net InvesCapital Assets	4,032,591.00
3100 Measure H Reserve	-168,912.14
3900 Fund Balance Unreserved	3,210,634.46
Net Income	544,480.65
<b>Total for Equity</b>	<b>\$7,812,259.50</b>
<b>Total for Liabilities and Equity</b>	<b>\$9,036,622.42</b>

**Profit and Loss by Class**  
**Schell-Vista Fire Protection District**  
July 1, 2024-June 30, 2025

DISTRIBUTION ACCOUNT	MEASURE H EXPENSE	TOTAL
<b>Income</b>		
43000 Sales Tax Revenue (Measure H)	553,526.01	553,526.01
<b>Total for Income</b>	<b>553,526.01</b>	<b>\$553,526.01</b>
<b>Cost of Goods Sold</b>		
<b>Gross Profit</b>	<b>553,526.01</b>	<b>\$553,526.01</b>
<b>Expenses</b>		
50000 Salaries & Employee Bene		
50010 Career Pay	291,487.89	291,487.89
50020 Career OT	55,748.66	55,748.66
50030 Holiday Pay	14,521.88	14,521.88
50040 Volunteer Stipend Pay	109,666.00	109,666.00
50052 Educational Incentive	6,389.39	6,389.39
50054 FLSA	8,349.50	8,349.50
50055 Special Project Manager	1,800.00	1,800.00
50056 Administrative Staff	3,588.50	3,588.50
50057 Battalion Chief Coverage	36,200.00	36,200.00
50058 Longevity Pay	8,191.36	8,191.36
50059 Bilingual Incentive	687.25	687.25
50060 CalPERS Retire Employer	48,566.27	48,566.27
50070 Employee Health Insuranc	8,744.22	8,744.22
50073 Insurance Pay in Lieu of Insurance	11,408.64	11,408.64
50075 Uniform Allowance	1,500.12	1,500.12
51000 Payroll Taxes Employer	16,759.94	16,759.94
52000 Workers' Compensation Ins	71,280.00	71,280.00
<b>Total for 50000 Salaries &amp; Employee Bene</b>	<b>694,889.62</b>	<b>\$694,889.62</b>
60000 Services & Supplies		
60050 Safety Gear (Wildland&Uni		
60050.5 Uniforms (Paid Staff) per MOU Cotract	1,954.76	1,954.76
<b>Total for 60050 Safety Gear (Wildland&amp;Uni</b>	<b>1,954.76</b>	<b>\$1,954.76</b>
60600 Maintenance Building		
60610 Maint Bldg Station 1	642.11	642.11
<b>Total for 60600 Maintenance Building</b>	<b>642.11</b>	<b>\$642.11</b>
60800 Professional Services		
60830 Prof Services - Legal	442.50	442.50
<b>Total for 60800 Professional Services</b>	<b>442.50</b>	<b>\$442.50</b>
61050 Medical Exams		
61060 Hiring Costs	1,378.75	1,378.75
61200 Training	475.41	475.41
<b>Total for 60000 Services &amp; Supplies</b>	<b>6,293.53</b>	<b>\$6,293.53</b>

# Profit and Loss by Class

## Schell-Vista Fire Protection District

July 1, 2024-June 30, 2025

DISTRIBUTION ACCOUNT	MEASURE H EXPENSE	TOTAL
70000 Capital Outlay		
70006 Protective Gear	21,255.00	21,255.00
<b>Total for 70000 Capital Outlay</b>	<b>21,255.00</b>	<b>\$21,255.00</b>
<b>Total for Expenses</b>	<b>722,438.15</b>	<b>\$722,438.15</b>
<b>Net Operating Income</b>	<b>-168,912.14</b>	<b>-\$168,912.14</b>
Other Income		
Other Expenses		
<b>Net Other Income</b>		
<b>Net Income</b>	<b>-168,912.14</b>	<b>-\$168,912.14</b>

**Schell-Vista Fire Protection District**  
**Budget vs. Actuals: FY\_2021\_2022 - FY22 P&L**

July 2021 - June 2022

	Total			
	Actual	Budget	over Budget	% of Budget
<b>Income</b>				
<b>2500 Intergovernmental Revenue</b>			0.00	
2501 Napa Contract	6,710.00	4,950.00	1,760.00	135.56%
2502 State/Fed Grants	9,585.35		9,585.35	
2504 Strike Team CA Reimburse	196,289.56	184,039.38	12,250.18	106.66%
<b>Total 2500 Intergovernmental Revenue</b>	<b>\$ 212,584.91</b>	<b>\$ 188,989.38</b>	<b>\$ 23,595.53</b>	<b>112.49%</b>
<b>40000 Property Tax Revenue</b>			0.00	
40002 Property Taxes-CY Secured	1,167,170.49	1,080,984.00	86,186.49	107.97%
40003 Direct Charges-CY (X Tax)	740,854.70	741,847.00	-992.30	99.87%
40005 Prop Taxes RDA Increment	-10,698.96	-10,000.00	-698.96	106.99%
40006 AB1290 RDA Pass-Through	3,183.35	3,100.00	83.35	102.69%
40010 Residual Prop Tax - RPTTF	4,302.73	2,100.00	2,202.73	204.89%
40012 SB2557 Prop Tax Admin	-14,763.54	-12,500.00	-2,263.54	118.11%
40101 Property Taxes CY Unsecure	35,710.22	32,000.00	3,710.22	111.59%
40105 Coll Cost Del CY Unsecure		-425.00	425.00	0.00%
40111 Supplemental Prop Taxes CY	29,906.15	21,000.00	8,906.15	142.41%
40201 Property Taxes-PY Secured	-85.40		-85.40	
40202 Direct Charges Prior Year	1,903.52		1,903.52	
40211 Property Taxes-PY Unsecure	742.18		742.18	
40221 Supplemental Prop Taxes PY	-35.82		-35.82	
42111 State-Other In-Lieu Tax	23.94	25.00	-1.06	95.76%
42291 State Homeowner Prop Reli	6,266.78	6,000.00	266.78	104.45%
42372 State Property Tax Backfi	1,370.89		1,370.89	
<b>Total 40000 Property Tax Revenue</b>	<b>\$ 1,965,851.23</b>	<b>\$ 1,864,131.00</b>	<b>\$ 101,720.23</b>	<b>105.46%</b>
4106 Refunds/Rebates	2,184.50		2,184.50	
<b>44000 Interest</b>			0.00	
44002 Interest on Pooled Cash	241.26	275.00	-33.74	87.73%
44003 Interest Earned Bank Acc	3,689.94	7,400.00	-3,710.06	49.86%
<b>Total 44000 Interest</b>	<b>\$ 3,931.20</b>	<b>\$ 7,675.00</b>	<b>-\$ 3,743.80</b>	<b>51.22%</b>
<b>46000 Miscellaneous Revenue</b>			0.00	
4020 Other Sales			0.00	
4025 Raceway Consultant Fee	9,667.68		9,667.68	
<b>Total 4020 Other Sales</b>	<b>\$ 9,667.68</b>	<b>\$ 0.00</b>	<b>\$ 9,667.68</b>	
4099 FASIS WC Claim Reimb	1,836.73		1,836.73	
<b>Total 46000 Miscellaneous Revenue</b>	<b>\$ 11,504.41</b>	<b>\$ 0.00</b>	<b>\$ 11,504.41</b>	
<b>Total Income</b>	<b>\$ 2,196,056.25</b>	<b>\$ 2,060,795.38</b>	<b>\$ 135,260.87</b>	<b>106.56%</b>
<b>Gross Profit</b>	<b>\$ 2,196,056.25</b>	<b>\$ 2,060,795.38</b>	<b>\$ 135,260.87</b>	<b>106.56%</b>
	1,976,492.43			
<b>Expenses</b>				

50000 Salaries & Employee Bene	58,328.30		58,328.30	
50010 Career Pay	534,521.50	511,029.00	23,492.50	104.60%
50020 Career OT	121,616.35	103,092.00	18,524.35	117.97%
50030 Holiday Pay	26,395.91	24,862.12	1,533.79	106.17%
50040 Volunteer Stipend Pay	209,629.81	200,000.00	9,629.81	104.81%
50045 Comp Absences (coverage)		5,000.00	-5,000.00	0.00%
50050 Fire Call & Drills	187,649.00	22,000.00	165,649.00	852.95%
50052 Educational Incentive	16,869.03	16,000.00	869.03	105.43%
50054 FLSA	15,617.93	15,200.00	417.93	102.75%
50055 Special Project Manager	24,000.00	24,000.00	0.00	100.00%
50056 Administrative Staff	20,878.39	26,000.00	-5,121.61	80.30%
50058 Longevity Pay	5,152.80	5,300.00	-147.20	97.22%
50060 CalPERS Retire Employer	80,471.21	77,911.24	2,559.97	103.29%
50070 Employee Health Insuranc	88,419.58	86,100.00	2,319.58	102.69%
50080 Vacation Buyout		5,000.00	-5,000.00	0.00%
50095 Volunteer Strike Team Pay	175,677.55	174,765.55	912.00	100.52%
51000 Payroll Taxes Employer	49,062.61	49,000.00	62.61	100.13%
51010 Retirement Expense (UFP)	100,000.00	100,000.00	0.00	100.00%
51015 Dferred Comp Pln Costs	1,285.04	1,500.00	-214.96	85.67%
51018 CalPERS Costs	350.00		350.00	
51020 Payroll Service Fees	3,682.80	4,000.00	-317.20	92.07%
52000 Workers' Compensation Ins	111,483.00	102,000.00	9,483.00	109.30%
Total 50000 Salaries & Employee Bene	\$ 1,831,090.81	\$ 1,552,759.91	\$ 278,330.90	117.92%
<b>Total for Measure H Personnel Funding 21-22 number</b>	<b>\$ 1,651,730.46</b>	<b>\$ 1,373,994.36</b>		
60000 Services & Supplies			0.00	
60050 Safety Gear (Wildland&Uni	2,369.91	35,000.00	-32,630.09	6.77%
60070 Fire Equipment & Supplies	10,726.12	25,000.00	-14,273.88	42.90%
60080 Fire Equipment Testing	2,700.00	9,000.00	-6,300.00	30.00%
60090 Grant Costs		0.00	0.00	
60100 Communications	21,310.20	17,900.00	3,410.20	119.05%
60200 Household Contracts	7,452.49	10,000.00	-2,547.51	74.52%
60300 Insurances			0.00	
60310 Insurance - Accident/Sick	10,446.00	9,000.00	1,446.00	116.07%
60350 Insurance- Liability	31,250.00	35,000.00	-3,750.00	89.29%
60355 EAP Insurance	984.96	3,000.00	-2,015.04	32.83%
60360 Erisa Bond	90.00	100.00	-10.00	90.00%
Total 60300 Insurances	\$ 42,770.96	\$ 47,100.00	-\$ 4,329.04	90.81%
60400 Maintenance - Equipment	98.07	60,000.00	-59,901.93	0.16%
60415 Maint 3837	1,909.62		1,909.62	
60418 Maint 3861	3,814.68		3,814.68	
60420 Maint 3871	1,456.10		1,456.10	
60425 Maint 3874	2,659.43		2,659.43	
60430 Maint 3881	4,965.56		4,965.56	
60435 Maint 3882	13,376.97		13,376.97	
60440 Maint 3895	4,966.13		4,966.13	
60445 Maint 3841 13 Chevy 2500	176.76		176.76	
60446 Maint C3800 13Chevy 1500	401.39		401.39	
60450 Maint 3899	1,931.72		1,931.72	

60460 Maint 3800	-214.85		-214.85	
60475 Maintenance - Other Equip	7,364.12		7,364.12	
60480 Maint 3821 PU 06 Ford 250	5,365.16		5,365.16	
<b>Total 60400 Maintenance - Equipment</b>	<b>\$ 48,270.86</b>	<b>\$ 60,000.00</b>	<b>-\$ 11,729.14</b>	<b>80.45%</b>
60600 Maintenance Building			0.00	
60610 Maint Bldg Station 1	20,086.78	29,000.00	-8,913.22	69.26%
60620 Maint Residence		1,000.00	-1,000.00	0.00%
60650 Maint Bldg Station 2	4,085.26	7,000.00	-2,914.74	58.36%
<b>Total 60600 Maintenance Building</b>	<b>\$ 24,172.04</b>	<b>\$ 37,000.00</b>	<b>-\$ 12,827.96</b>	<b>65.33%</b>
60675 Medical Supplies	5,029.85	6,000.00	-970.15	83.83%
60680 Membrshp/Occupat Trackng	2,813.83	3,450.00	-636.17	81.56%
60685 Association Meeting Costs	400.00	1,000.00	-600.00	40.00%
60700 Office Supplies	2,293.72	5,000.00	-2,706.28	45.87%
60750 Office Equip & Software	11,609.65	12,000.00	-390.35	96.75%
60755 Office Software Labor	261.15	2,000.00	-1,738.85	13.06%
<b>Total 60750 Office Equip &amp; Software</b>	<b>\$ 11,870.80</b>	<b>\$ 14,000.00</b>	<b>-\$ 2,129.20</b>	<b>84.79%</b>
60775 Postage & Freight	232.00	1,500.00	-1,268.00	15.47%
60780 Food	439.95	3,000.00	-2,560.05	14.67%
60790 Public/Student Education		6,000.00	-6,000.00	0.00%
60800 Professional Services	1,558.40		1,558.40	
60805 Prof Serv-Website/Network	9,024.09	12,000.00	-2,975.91	75.20%
60810 Prof Services - Accountin	1,242.08		1,242.08	
60820 Prof Services - Auditor	7,950.00	12,000.00	-4,050.00	66.25%
60830 Prof Services - Legal		9,000.00	-9,000.00	0.00%
60840 Prof Services - Consultin	7,542.73	10,000.00	-2,457.27	75.43%
60850 Prof Services-Tax Measur	6,520.00	10,000.00	-3,480.00	65.20%
60860 Prof Services-Fire Fighting Assistance	5,270.60	2,000.00	3,270.60	263.53%
60900 Prof Services-County Service/Prevention		10,000.00	-10,000.00	0.00%
<b>Total 60800 Professional Services</b>	<b>\$ 39,107.90</b>	<b>\$ 65,000.00</b>	<b>-\$ 25,892.10</b>	<b>60.17%</b>
60910 Dispatch Services	3,889.86		3,889.86	
60920 LAFCO - Yearly Fee	1,892.00	2,000.00	-108.00	94.60%
61000 Bank Fees	118.00	100.00	18.00	118.00%
61020 Internet Based Program	3,003.70	17,062.00	-14,058.30	17.60%
61050 Medical Exams	155.25	1,500.00	-1,344.75	10.35%
61060 Hiring Costs	192.00	1,000.00	-808.00	19.20%
61080 Publications/Legal Notice	525.00	700.00	-175.00	75.00%
61090 Equipment Rentals/Lease	2,916.23	4,000.00	-1,083.77	72.91%
61150 Small Tools/Instruments	106.30	600.00	-493.70	17.72%
61200 Training	1,417.56	10,000.00	-8,582.44	14.18%
61300 Fuel/Oil	16,287.71	15,000.00	1,287.71	108.58%
61310 Travel/Parking	25.00		25.00	
61350 Strike Team Expenses	2,946.79		2,946.79	
61400 Utilities/Garbage			0.00	
61410 Utilities Station 1	22,547.14	20,000.00	2,547.14	112.74%
61420 Utilities Station 2	1,862.61	1,800.00	62.61	103.48%
61430 Garbage Station 1	5,493.69	5,500.00	-6.31	99.89%
61440 Garbage Station 2	610.59	600.00	10.59	101.77%
<b>Total 61400 Utilities/Garbage</b>	<b>\$ 30,514.03</b>	<b>\$ 27,900.00</b>	<b>\$ 2,614.03</b>	<b>109.37%</b>
<b>Total 60000 Services &amp; Supplies</b>	<b>\$ 285,950.06</b>	<b>\$ 425,812.00</b>	<b>-\$ 139,861.94</b>	<b>67.15%</b>

<b>70000 Capital Outlay</b>				0.00	
70005 Monument Sign Station 1	1,314.69	1,500.00	-185.31	87.65%	
70006 Protective Gear	390.60	20,000.00	-19,609.40	1.95%	
70018 Fire Fghtng Equip (Nzzls)	3,727.46	10,000.00	-6,272.54	37.27%	
70022 Rope Rescue Equipment	1,796.60	3,000.00	-1,203.40	59.89%	
70025 SCBA Bottles	0.00	5,200.00	-5,200.00	0.00%	
70028 C Van Prop	7,334.18	7,400.00	-65.82	99.11%	
70033 Fuel Tank Addition	-661.58	40,000.00	-40,661.58	-1.65%	
70053 Phone/Comm Systems		5,000.00	-5,000.00	0.00%	
70075 Water Filtration System	3,152.46	10,000.00	-6,847.54	31.52%	
70080 Station 1 Painting		0.00	0.00		
70083 Front Office Work Station	0.00	6,000.00	-6,000.00	0.00%	
70085 Drinking Fountain Stat 1	2,405.29	3,800.00	-1,394.71	63.30%	
70090 Computer Upgrades	4,889.80	5,000.00	-110.20	97.80%	
<b>Total 70000 Capital Outlay</b>	<b>\$ 24,349.50</b>	<b>\$ 116,900.00</b>	<b>-\$ 92,550.50</b>	<b>20.83%</b>	
80000 Depreciation Expense	315,693.00		315,693.00		
<b>Total Expenses</b>	<b>\$ 2,457,083.37</b>	<b>\$ 2,095,471.91</b>	<b>\$ 361,611.46</b>	<b>117.26%</b>	
<b>Net Operating Income</b>	<b>-\$ 261,027.12</b>	<b>-\$ 34,676.53</b>	<b>-\$ 226,350.59</b>	<b>752.75%</b>	
<b>Other Expenses</b>					
90000 Planned Future Expenses			0.00		
90015 Assign App Replace Plan	890,900.50	1,000,000.00	-109,099.50	89.09%	
90020 Equipment Replacement		78,000.00	-78,000.00	0.00%	
90025 Debt Sinking Fund		50,000.00	-50,000.00	0.00%	
90030 Compensation Absences		50,000.00	-50,000.00	0.00%	
90035 Facilities Capital Improv		295,000.00	-295,000.00	0.00%	
90040 EMS Capital Equipment		75,000.00	-75,000.00	0.00%	
90045 Techical Upgrades		50,000.00	-50,000.00	0.00%	
90050 Protective Equipment		150,000.00	-150,000.00	0.00%	
90055 Information Technology		50,000.00	-50,000.00	0.00%	
90060 Retirement Unfund Liabili		350,000.00	-350,000.00	0.00%	
90065 Plymovent		120,000.00	-120,000.00	0.00%	
91000 Unassigned Fund Balance		1,421,355.36	-1,421,355.36	0.00%	
<b>Total 90000 Planned Future Expenses</b>	<b>\$ 890,900.50</b>	<b>\$ 3,689,355.36</b>	<b>-\$ 2,798,454.86</b>	<b>24.15%</b>	
<b>Total Other Expenses</b>	<b>\$ 890,900.50</b>	<b>\$ 3,689,355.36</b>	<b>-\$ 2,798,454.86</b>	<b>24.15%</b>	
<b>Net Other Income</b>	<b>-\$ 890,900.50</b>	<b>-\$ 3,689,355.36</b>	<b>\$ 2,798,454.86</b>	<b>24.15%</b>	
<b>Net Income</b>	<b>-\$ 1,151,927.62</b>	<b>-\$ 3,724,031.89</b>	<b>\$ 2,572,104.27</b>	<b>30.93%</b>	

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