

Vacaville Fire Protection District

FY2023/24 Budget

| Account | Description | FY 22/23 Actuals | FY23/24 Prelim budget | FY23/24 Revised budget |
|--------------|---------------------------------------|---------------------|--------------------------|---------------------------|
| 1000 | Salaries and Employee Benefits | | | |
| 1110 | SALARY/WAGES REGULAR | 469,378.08 | 524,110.36 | 387,794.00 |
| 1121 | SALARY/WAGES-EXTRA HELP | 35,222.25 | 95,000.00 | 185,820.00 |
| 1210 | RETIREMENT-EMPLOYER | 156,436.64 | 195,411.25 | 136,908.00 |
| 1213 | OPEB COSTS | 2,250.60 | 3,000.00 | 4,828.98 |
| 1220 | FICA-EMPLOYER | 6,646.59 | 21,000.00 | 5,623.00 |
| 1230 | HEALTH INS-EMPLOYER | 76,512.53 | 208,752.00 | 170,877.00 |
| 1231 | VISION CARE INSURANCE | 936.82 | 1,750.00 | 1,440.00 |
| 1240 | COMPENSATION INSURANCE | 24,052.32 | 90,000.00 | 141,361.00 |
| 1241 | LT DISABILITY INSURANCE ER | 4,405.00 | 10,000.00 | 4,405.00 |
| 1250 | UNEMPLOYMENT INSURANCE | 239.89 | 24,000.00 | 4,000.00 |
| 1260 | DENTAL INS-EMPLOYER | 4,931.72 | 8,400.00 | 7,560.00 |
| 1270 | ACCRUED LEAVE CTO PAYOFF | 15,018.44 | 135,983.57 | 135,984.00 |
| 1000s | Total Salaries & Benefits | 796,030.88 | 1,317,407.18 | 1,186,600.98 |
| 2000 | Services and Supplies | | | |
| 2011 | CLOTHING & PERSONAL SUPPLIES | 34,307.07 | 30,000.00 | 40,000.00 |
| 2020 | COMMUNICATION-RADIO SERVICES | 30,267.00 | 30,000.00 | 32,500.00 |
| 2021 | COMMUNICATION-TELEPHONE SYSTEM | 485.41 | 600.00 | 0.00 |
| 2025 | CELLULAR COMMUNICATION SERVICE | 8,057.45 | 12,000.00 | 10,000.00 |
| 2028 | TELEPHONE SERVICES | 78,133.62 | 70,000.00 | 37,800.00 |
| 2030 | FOOD | 331.72 | 5,000.00 | 6,000.00 |
| 2035 | HOUSEHOLD EXPENSE | 7,630.44 | 10,000.00 | 10,000.00 |
| 2050 | INSURANCE-RISK MANAGEMENT | 83,834.00 | 60,000.00 | 99,912.00 |
| 2120 | MAINTENANCE EQUIPMENT | 109,879.10 | 94,000.00 | 125,000.00 |
| 2122 | FUEL & LUBRICANTS | 35,912.33 | 50,000.00 | 50,000.00 |
| 2140 | MAINTENANCE-BLDGS & IMPROVE | 19,769.63 | 50,000.00 | 125,000.00 |
| 2153 | MEDICAL/DENTAL SUPPLIES | 740.41 | 5,000.00 | 6,500.00 |
| 2170 | MEMBERSHIPS | 922.50 | 3,305.00 | 2,500.00 |
| 2176 | FEES AND PERMITS | 2,189.00 | 4,000.00 | 4,000.00 |
| 2180 | BOOKS & SUBSCRIPTIONS | 1,698.45 | 5,300.00 | 2,500.00 |
| 2200 | OFFICE EXPENSE | 2,318.04 | 5,000.00 | 5,000.00 |
| 2201 | EQUIPMENT UNDER \$1,500 | 0.00 | 20,000.00 | 8,000.00 |
| 2202 | CONT ASSETS COMPUTER RELATED | 3,997.71 | 10,000.00 | 10,000.00 |
| 2203 | COMPUTER COMPONENTS <\$1,500 | 977.11 | 2,500.00 | 1,000.00 |
| 2205 | POSTAGE | 575.35 | 5,000.00 | 600.00 |
| 2210 | DUPLICATING SERVICES | 0.00 | 250.00 | 100.00 |
| 2220 | MICROFILM/FICHE/PHOTO | 0.00 | 100.00 | 0.00 |
| 2226 | MEDICAL/DENTAL SERVICE | 211.50 | 4,000.00 | 2,500.00 |
| 2235 | ACCOUNTING & FINANCIAL SERVICE | 20,783.00 | 85,000.00 | 65,000.00 |

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| 2236 | CONSULTING SERVICE | 1,500.00 | 5,000.00 | 4,000.00 |
| 2239 | LEGAL SERVICE | 2,526.25 | 5,000.00 | 10,000.00 |
| 2245 | CONTRACTED SERVICE | 0.00 | 8,000.00 | 0.00 |
| 2250 | OTHER PROFESSIONAL SERVICES | 34,291.56 | 90,000.00 | 46,500.00 |
| 2261 | SOFTWARE MAINTENANCE & SUPPORT | 58,191.31 | 65,000.00 | 68,850.00 |
| 2265 | SCIPS - DP SERVICES | 0.00 | 100.00 | 0.00 |
| 2271 | SOFTWARE RENTAL / SUBSCRIPTION | 0.00 | 0.00 | 16,035.00 |
| 2280 | PUBLICATIONS AND LEGAL NOTICES | 0.00 | 1,000.00 | 1,000.00 |
| 2285 | LEASE EXPENSE-COPIERS/MFD'S ST | 2,779.76 | 8,000.00 | 4,000.00 |
| 2301 | SMALL TOOLS & INSTRUMENTS | 1,219.58 | 28,000.00 | 18,000.00 |
| 2310 | EDUCATION & TRAINING | 595.00 | 10,000.00 | 40,000.00 |
| 2311 | TUITION REIMBURSEMENT | 1,350.00 | 2,000.00 | 0.00 |
| 2312 | SPECIAL DEPARTMENTAL EXPENSE | 0.00 | 2,000.00 | 20,000.00 |
| 2335 | TRAVEL EXPENSE | 1,926.80 | 1,000.00 | 10,000.00 |
| 2355 | PERSONAL MILEAGE | 0.00 | 2,000.00 | 500.00 |
| 2360 | UTILITIES | 32,966.52 | 30,000.00 | 30,000.00 |
| 2361 | WATER | 10,377.53 | 14,000.00 | 12,600.00 |
| 2000s | Total Services & Supplies | 590,745.15 | 832,155.00 | 925,397.00 |
| 3000 | Other Services | | | |
| 3020 | REFUND OF PRIOR YEAR CHARGES | 3,240.96 | 8,000.00 | 8,000.00 |
| 3230 | LONG-TERM LOAN REDEMPTION | 101,134.57 | 78,645.00 | 156,645.00 |
| 3244 | INTEREST ON LONG TERM DEBT | 5,695.83 | 4,000.00 | 22,500.00 |
| 3301 | PENALTIES | 3,920.00 | 0.00 | 0.00 |
| 3415 | REFUND OF EXCESS PROPERTY TAX | 0.00 | 3,500.00 | 0.00 |
| 3000s | Total Other Charges | 113,991.36 | 94,145.00 | 187,145.00 |
| 4000 | Fixed Assets | | | |
| 4201 | BUILDINGS AND IMPROVEMENTS | 116,940.00 | 150,000.00 | 150,000.00 |
| 4202 | CONSTRUCTION IN PROGRESS | 0.00 | 120,000.00 | 0.00 |
| 4301 | EQUIPMENT-VEHICLES | 0.00 | 140,000.00 | 200,000.00 |
| 4303 | EQUIPMENT | 0.00 | 0.00 | 60,000.00 |
| 4304 | COMPUTER EQUIPMENT | 0.00 | 15,000.00 | 0.00 |
| 4305 | COMMUNICATION EQUIPMENT | 0.00 | 18,000.00 | 18,000.00 |
| 4520 | INTANGIBLE:DEPRECIABLE | 0.00 | 8,000.00 | 0.00 |
| 4000s | Total Fixed Asset | 116,940.00 | 451,000.00 | 428,000.00 |
| | Total Expenses | 1,617,707.39 | 2,694,707.18 | 2,727,142.98 |

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| 9000 | Revenues | | | |
| 9001 | CURRENT SECURED | 1,409,770.17 | 1,413,865.56 | 1,399,250.00 |
| 9002 | CURRENT UNSECURED | 59,078.69 | 56,000.00 | 59,985.00 |
| 9003 | PRIOR UNSECURED | 2,244.81 | 1,900.00 | 1,900.00 |
| 9004 | SUPPLEMENTAL SECURED | 34,294.92 | 35,000.00 | 19,435.00 |
| 9005 | PRIOR SECURED | 1,019.52 | 1,000.00 | 1,000.00 |
| 9018 | UNITARY | 39,104.31 | 37,000.00 | 39,105.00 |
| 9000s | Total Taxes | 1,545,512.42 | 1,544,765.56 | 1,520,675.00 |
| 9401 | INTEREST INCOME | 46,658.00 | 24,000.00 | 24,000.00 |
| 9405 | LEASE REVENUE - BUILDINGS LT | 11,720.00 | 12,000.00 | 20,000.00 |
| 9400s | Total Revenue from use of money & property | 58,378.00 | 36,000.00 | 44,000.00 |
| 9504 | FISH & GAME | 76.00 | 74.00 | 75.00 |
| 9505 | STATE HIGHWAY RENTALS | 3.84 | 3.84 | 4.00 |
| 9507 | HOMEOWNERS PROPERTY TAX RELIEF | 8,531.00 | 7,000.00 | 8,370.00 |
| 9511 | OTHER GOVERNMENTAL AGENCIES | 0.00 | 40,000.00 | 80,242.00 |
| 9599 | FEDERAL OTHER | 77.01 | 36.00 | 38.00 |
| 9500s | Total Intergovernmental Revenues | 8,687.85 | 47,113.84 | 88,729.00 |
| 9601 | CAPITAL FACILITIES FEES | 70,237.10 | 52,000.00 | 52,000.00 |
| 9603 | PHOTO/MICROFICHE COPIES | 14.00 | 12.00 | 20.00 |
| 9637 | OTHER PROFESSIONAL SERVICES | 0.00 | 0.00 | 45,070.00 |
| 9600s | Total Charges for Services | 70,251.10 | 52,012.00 | 97,090.00 |
| 9703 | OTHER REVENUE | 18,333.82 | 6,000.00 | 16,000.00 |
| 9704 | DONATIONS AND CONTRIBUTIONS | 1,039.00 | 1,000.00 | 0.00 |
| 9707 | GAIN(LOSS)-SALE OF FIXED ASSET | 0.00 | 0.00 | 50,000.00 |
| 9708 | MISCELLANEOUS SALES-OTHER | 2,000.00 | 0.00 | 0.00 |
| 9700s | Total Miscellaneous Revenues | 21,372.82 | 7,000.00 | 66,000.00 |
| | Total Revenue | 1,704,202.19 | 1,686,891.40 | 1,816,494.00 |
| | TOTAL EXPENDITURES | 1,617,707 | 2,694,707 | 2,727,143 |
| | TOTAL REVENUES | 1,704,202 | 1,686,891 | 1,816,494 |
| | CHANGE IN FUND BALANCE - deficit / (surplus) | (86,495) | 1,007,816 | 910,649 |
| | <i>Fund balance (year-end)</i> | <i>2,247,561</i> | <i>1,239,745</i> | <i>1,336,912</i> |