

**Net Strike Team Budget \$
Variance was changed from
\$2,643,209.14 to
\$1,194,570.12**

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - General Fund Actual to Budget 20/21
From 7/1/2020 Through 1/31/2021

	Current Period Actual	Budget \$	Budget \$ Variance	Percent Budget Remaining	Prior Year Current Period Actual	Prior Year Change	Prior Year % Change
Total Revenue	26,678,199.46	24,828,885.00	1,849,314.46		23,764,449.15	2,913,750.31	12.26
Total Expenditures	14,532,915.21	26,316,544.00	11,783,628.79	44.78%	12,365,323.12	2,167,592.09	17.53
Excess of Revenues Over/ (Under) Expenditures	12,145,284.25	(1,487,659.00)	13,632,943.25		11,399,126.03	746,158.22	6.55
Other Revenue-Strike Team Recovery	2,518,889.63	600,000.00	1,918,889.63	319.81%	352,911.51	2,165,978.12	613.75
Overtime - Strike Team	1,239,319.51	515,000.00	(724,319.51)	(140.64)%	236,093.77	1,003,225.74	424.93
Net Strike Team	1,279,570.12	85,000.00	1,194,570.12		116,817.74	1,162,752.38	995.36%

Revenue

Taxes								
Property Tax-Current Secured	4010	22,091,655.48	22,080,300.00	11,355.48	0.05%	20,992,599.17	1,099,056.31	5.24
Property Tax-Supplemental	4011	37,869.02	300,000.00	(262,130.98)	(87.38)%	103,952.37	(66,083.35)	(63.57)
Property Tax-Unitary	4013	232,159.11	200,000.00	32,159.11	16.08%	228,633.18	3,525.93	1.54
Property Tax-Curr Unsecured	4020	644,331.22	625,000.00	19,331.22	3.09%	635,502.33	8,828.89	1.39
Prop Tax- Prior Secured	4030	(27,344.05)	(50,000.00)	22,655.95	(45.31)%	(36,642.93)	9,298.88	(25.38)
Prop Tax-Prior Supplement	4031	(538.56)	(40,000.00)	39,461.44	(98.65)%	(2,352.61)	1,814.05	(77.11)
Prop Tax Prior Unsecured	4035	4,447.47	(10,000.00)	14,447.47	(144.47)%	4,959.13	(511.66)	(10.32)
Fire Flow Tax	4066	0.00	0.00	0.00	0.00%	(26.54)	26.54	(100.00)
Total Taxes		22,982,579.69	23,105,300.00	(122,720.31)	(0.53)%	21,926,624.10	1,055,955.59	4.82
Use of Money & Property								
Investment Earnings	4181	10,835.20	35,000.00	(24,164.80)	(69.04)%	10,591.54	243.66	2.30
Total Use of Money & Property		10,835.20	35,000.00	(24,164.80)	(69.04)%	10,591.54	243.66	2.30
Intergovernmental Revenue								
Homeowners Relief Tax	4385	73,701.90	149,000.00	(75,298.10)	(50.54)%	0.00	73,701.90	100.00
State Mandated Costs Reimbur	4436	11,171.30	0.00	11,171.30	0.00%	0.00	11,171.30	100.00
Intergovernmental Revenue-Fec	4437	166,570.36	232,821.00	(66,250.64)	(28.46)%	306,745.50	(140,175.14)	(45.70)
Other/In Lieu of Taxes	4580	978.21	900.00	78.21	8.69%	967.52	10.69	1.10
Measure H-Emerg Med Ser Sub	4896	0.00	85,514.00	(85,514.00)	(100.00)%	0.00	0.00	0.00
Total Intergovernmental Revenue		252,421.77	468,235.00	(215,813.23)	(46.09)%	307,713.02	(55,291.25)	(17.97)
Charges for Service								
Permits	4740	3,381.00	500.00	2,881.00	576.20%	1,506.00	1,875.00	124.50
Plan Review	4741	143,939.00	50,000.00	93,939.00	187.88%	161,615.00	(17,676.00)	(10.94)
Inspection Fees	4742	1,566.00	2,000.00	(434.00)	(21.70)%	11,361.00	(9,795.00)	(86.22)

Moraga-Orinda Fire District
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From 7/1/2020 Through 1/31/2021

		Current Period	Budget \$	Budget \$	Percent Budget	Prior Year Current	Prior Year	Prior Year %
		Actual	Budget \$	Variance	Remaining	Period Actual	Change	Change
Weed Abatement Charges	4744	52,549.00	20,000.00	32,549.00	162.75%	0.00	52,549.00	100.00
CPR/First Aid Classes	4745	0.00	0.00	0.00	0.00%	357.00	(357.00)	(100.00)
Reports/ Photocopies	4746	569.00	350.00	219.00	62.57%	315.75	253.25	80.21
Other Charges for Service	4747	<u>606.00</u>	<u>1,000.00</u>	<u>(394.00)</u>	<u>(39.40)%</u>	<u>8,232.00</u>	<u>(7,626.00)</u>	<u>(92.64)</u>
Total Charges for Service		202,610.00	73,850.00	128,760.00	174.35%	183,386.75	19,223.25	10.48
Charges for Service - Ambulance								
Ambulance Service Fees	4898	728,542.81	600,000.00	128,542.81	21.42%	1,123,130.55	(394,587.74)	(35.13)
Ambulance Service Fee Reimbu	4899	(9,025.47)	(100,000.00)	90,974.53	(90.97)%	(128,488.44)	119,462.97	(92.98)
Ambulance Collection Recovery	4900	4,095.51	1,000.00	3,095.51	309.55%	6,477.81	(2,382.30)	(36.78)
Ground Emergency Medical Tra	4901	(19,606.10)	25,000.00	(44,606.10)	(178.42)%	(30,110.85)	10,504.75	(34.89)
Total Charges for Service - Ambulance		704,006.75	526,000.00	178,006.75	33.84%	971,009.07	(267,002.32)	(27.50)
Other Revenue								
Other Revenue-Strike Team Re	4971	2,518,889.63	600,000.00	1,918,889.63	319.81%	352,911.51	2,165,978.12	613.75
Other Revenue & Financing Sol	4972	0.00	18,000.00	(18,000.00)	(100.00)%	0.00	0.00	0.00
Other Revenue-Misc.	4974	2,499.19	1,000.00	1,499.19	149.92%	9,678.64	(7,179.45)	(74.18)
Misc Rebates & Refunds	4975	2,265.08	1,000.00	1,265.08	126.51%	1,525.05	740.03	48.52
Sale of Surplus Property	4980	1,855.00	500.00	1,355.00	271.00%	402.50	1,452.50	360.87
Transfers In	4999	<u>237.15</u>	<u>0.00</u>	<u>237.15</u>	<u>0.00%</u>	<u>606.97</u>	<u>(369.82)</u>	<u>(60.93)</u>
Total Other Revenue		<u>2,525,746.05</u>	<u>620,500.00</u>	<u>1,905,246.05</u>	<u>307.05%</u>	<u>365,124.67</u>	<u>2,160,621.38</u>	<u>591.75</u>
Total Revenue		<u>26,678,199.46</u>	<u>24,828,885.00</u>	<u>1,849,314.46</u>	<u>7.45%</u>	<u>23,764,449.15</u>	<u>2,913,750.31</u>	<u>12.26</u>
Expenditures								
Salaries & Benefits								
Permanent Salaries	5011	5,807,300.14	10,323,118.00	4,515,817.86	43.74%	5,301,774.49	505,525.65	9.54
Temporary Salaries	5013	56,202.11	97,637.00	41,434.89	42.44%	132,002.76	(75,800.65)	(57.42)
Overtime	5014	1,114,020.49	1,031,328.00	(82,692.49)	(8.02)%	878,477.01	235,543.48	26.81
Deferred Compensation	5015	12,994.00	22,100.00	9,106.00	41.20%	12,090.00	904.00	7.48
Overtime - Strike Team	5016	1,239,319.51	515,000.00	(724,319.51)	(140.64)%	236,093.77	1,003,225.74	424.93
Contract Services	5018	67,712.41	70,000.00	2,287.59	3.27%	58,735.31	8,977.10	15.28
Worker's Compensation Recove	5019	(50,338.43)	(80,000.00)	(29,661.57)	37.08%	(69,475.33)	19,136.90	(27.54)
Payroll Taxes -FICA,SUI	5042	121,307.02	181,086.00	59,778.98	33.01%	102,767.43	18,539.59	18.04
Payroll Processing Fees	5043	9,085.30	22,000.00	12,914.70	58.70%	8,387.00	698.30	8.33

Moraga-Orinda Fire District
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From 7/1/2020 Through 1/31/2021

		Current Period	Budget \$	Budget \$	Percent Budget	Prior Year Current	Prior Year	Prior Year %
		Actual	Budget \$	Variance	Remaining	Period Actual	Change	Change
Retirement Contributions	5044	3,168,991.81	5,704,391.00	2,535,399.19	44.45%	2,932,022.47	236,969.34	8.08
Life/Health Insurance-Permaner	5060	803,543.60	1,466,892.00	663,348.40	45.22%	630,327.10	173,216.50	27.48
Employee's-Health Insurance C	5061	(100,130.04)	(136,956.00)	(36,825.96)	26.89%	(63,403.99)	(36,726.05)	57.92
Retiree Health Insurance	5062	691,019.79	1,275,000.00	583,980.21	45.80%	706,759.24	(15,739.45)	(2.23)
Retiree-Health Insurance Contri	5063	(189,948.42)	(350,000.00)	(160,051.58)	45.73%	(196,934.86)	6,986.44	(3.55)
Unemployment Insurance	5064	58.50	11,000.00	10,941.50	99.47%	899.99	(841.49)	(93.50)
Retiree-Health OPEB Contributi	5065	0.00	475,482.00	475,482.00	100.00%	0.00	0.00	0.00
Vision Insurance	5066	10,718.56	20,976.00	10,257.44	48.90%	7,407.66	3,310.90	44.70
Pension Rate Stabilization	5067	0.00	1,562,792.00	1,562,792.00	100.00%	0.00	0.00	0.00
Workers' Compensation Insurar	5070	611,788.00	1,386,576.00	774,788.00	55.88%	513,058.00	98,730.00	19.24
Total Salaries & Benefits		13,373,644.35	23,598,422.00	10,224,777.65	43.33%	11,190,988.05	2,182,656.30	19.50
Operating Expense								
Office Supplies	6100	6,072.47	8,400.00	2,327.53	27.71%	4,456.84	1,615.63	36.25
Postage	6101	1,682.56	3,000.00	1,317.44	43.91%	1,724.94	(42.38)	(2.46)
Books & Periodicals	6102	159.00	2,460.00	2,301.00	93.54%	2,045.93	(1,886.93)	(92.23)
Printer Ink Cartridges	6103	617.24	2,500.00	1,882.76	75.31%	941.47	(324.23)	(34.44)
Telephone/Communication	6110	37,055.70	47,200.00	10,144.30	21.49%	23,378.95	13,676.75	58.50
Dispatch/Comm Center Service	6111	0.00	188,700.00	188,700.00	100.00%	0.00	0.00	0.00
Utilities- Sewer	6120	3,827.73	5,000.00	1,172.27	23.45%	4,625.17	(797.44)	(17.24)
Utilities-Garbage	6121	9,353.13	14,150.00	4,796.87	33.90%	8,713.60	639.53	7.34
Utilities-PG&E	6122	45,129.63	69,900.00	24,770.37	35.44%	37,029.90	8,099.73	21.87
Utilities-Water	6123	12,093.62	21,100.00	9,006.38	42.68%	11,747.51	346.11	2.95
Utilities-Medical Waste	6124	1,080.82	2,200.00	1,119.18	50.87%	1,577.95	(497.13)	(31.50)
Small Tools & Instruments	6130	7,778.12	8,000.00	221.88	2.77%	1,965.55	5,812.57	295.72
Minor Equipment/Furniture	6131	0.00	1,500.00	1,500.00	100.00%	669.23	(669.23)	(100.00)
Computer Equipment & Supplie	6132	326.05	2,000.00	1,673.95	83.70%	477.73	(151.68)	(31.75)
Gas Power Chain Saw/Other Ec	6133	3,059.43	6,800.00	3,740.57	55.01%	3,382.53	(323.10)	(9.55)
Fire Trail Grading	6135	4,410.71	25,000.00	20,589.29	82.36%	10,514.05	(6,103.34)	(58.05)
Fire Fighting Equipment & Supp	6137	0.00	7,000.00	7,000.00	100.00%	8,848.36	(8,848.36)	(100.00)
Fire Fighting Equipment-Hoses	6138	0.00	6,000.00	6,000.00	100.00%	17,544.44	(17,544.44)	(100.00)
Fire Fighting Equipment-Class /	6139	0.00	15,000.00	15,000.00	100.00%	0.00	0.00	0.00
Medical & Lab Supplies	6140	62,405.47	115,000.00	52,594.53	45.73%	58,495.59	3,909.88	6.68
Food Supplies	6150	182.48	5,500.00	5,317.52	96.68%	6,210.58	(6,028.10)	(97.06)

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - General Fund Actual to Budget 20/21
From 7/1/2020 Through 1/31/2021

		Current Period	Budget \$	Budget \$	Percent Budget	Prior Year Current	Prior Year	Prior Year %
		Actual	Budget \$	Variance	Remaining	Period Actual	Change	Change
Safety Clothing & Personal Supl	6160	26,285.67	95,000.00	68,714.33	72.33%	28,575.41	(2,289.74)	(8.01)
Household Expense	6170	7,314.55	17,000.00	9,685.45	56.97%	8,795.83	(1,481.28)	(16.84)
Household Expense-Linen	6171	3,565.23	6,440.00	2,874.77	44.64%	3,432.54	132.69	3.87
Public & Legal Notices	6190	2,064.40	10,000.00	7,935.60	79.36%	0.00	2,064.40	100.00
Dues, Memberships & Professic	6200	9,942.63	8,150.00	(1,792.63)	(22.00)%	1,917.50	8,025.13	418.52
EMT/Paramedic Licensure Fees	6201	2,110.00	4,000.00	1,890.00	47.25%	1,390.00	720.00	51.80
Rent & Leases (Equipment)	6250	14,969.61	30,500.00	15,530.39	50.92%	17,880.75	(2,911.14)	(16.28)
Computer Software & Maintenan	6251	59,082.09	76,600.00	17,517.91	22.87%	64,731.92	(5,649.83)	(8.73)
Website Development & Mainte	6252	4,800.00	6,800.00	2,000.00	29.41%	4,695.00	105.00	2.24
EPA ID# Verification Fee	6264	0.00	150.00	150.00	100.00%	150.00	(150.00)	(100.00)
CCC HazMat Plan (CUPA)	6265	3,615.00	3,000.00	(615.00)	(20.50)%	462.00	3,153.00	682.47
BAAQMD & Environmental Hea	6266	150.00	900.00	750.00	83.33%	0.00	150.00	100.00
Air Monitor Maintenance & Repl	6269	1,825.54	1,300.00	(525.54)	(40.43)%	0.00	1,825.54	100.00
Maintenance -- Equipment	6270	36,844.56	51,000.00	14,155.44	27.76%	44,056.89	(7,212.33)	(16.37)
Central Garage Repairs	6271	180,874.02	180,000.00	(874.02)	(0.49)%	81,630.61	99,243.41	121.58
Central Garage Gasoline & Oil	6272	33,751.80	65,000.00	31,248.20	48.07%	45,159.70	(11,407.90)	(25.26)
Central Garage Tires	6273	2,294.83	10,000.00	7,705.17	77.05%	7,454.33	(5,159.50)	(69.21)
Service/Repair Fuel System Dis	6274	0.00	2,500.00	2,500.00	100.00%	0.00	0.00	0.00
Aerial Ladder & Pump Testing	6275	0.00	1,000.00	1,000.00	100.00%	0.00	0.00	0.00
Smog Inspections	6276	0.00	500.00	500.00	100.00%	93.85	(93.85)	(100.00)
Air Compressor Quarterly Servic	6278	0.00	6,000.00	6,000.00	100.00%	1,690.61	(1,690.61)	(100.00)
Hydro Test SCBA & Oxy Cylindr	6279	0.00	2,500.00	2,500.00	100.00%	0.00	0.00	0.00
Tank Testing	6280	0.00	1,120.00	1,120.00	100.00%	1,120.00	(1,120.00)	(100.00)
Maintenance -- Building	6281	30,768.22	91,000.00	60,231.78	66.19%	38,698.10	(7,929.88)	(20.49)
Maintenance -- Grounds	6282	9,816.49	12,400.00	2,583.51	20.83%	3,688.96	6,127.53	166.10
Meetings & Travel Expenses	6303	0.00	1,500.00	1,500.00	100.00%	1,591.61	(1,591.61)	(100.00)
Employee Assistance Program	6309	9,800.00	9,800.00	0.00	0.00%	9,800.00	0.00	0.00
Medical - Pre-Emp Processing &	6311	1,468.40	30,000.00	28,531.60	95.11%	3,877.13	(2,408.73)	(62.13)
Ambulance Billing Administratio	6312	28,261.25	60,000.00	31,738.75	52.90%	45,279.36	(17,018.11)	(37.58)
Outside Attorney Fees	6313	113,932.36	150,000.00	36,067.64	24.05%	57,605.22	56,327.14	97.78
CCC County Tax Administration	6316	0.00	196,900.00	196,900.00	100.00%	0.00	0.00	0.00
Professional Services	6317	24,124.53	37,000.00	12,875.47	34.80%	25,802.00	(1,677.47)	(6.50)
Professional Services - Labor N	6318	1,328.00	75,000.00	73,672.00	98.23%	1,897.00	(569.00)	(29.99)

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Professional Services - Technol	6319	80,882.71	205,452.00	124,569.29	60.63%	95,949.54	(15,066.83)	(15.70)
Professional Services - Pre-Em	6320	6,280.50	5,000.00	(1,280.50)	(25.61)%	22,170.99	(15,890.49)	(71.67)
Professional Services - Promoti	6321	777.18	2,000.00	1,222.82	61.14%	2,121.44	(1,344.26)	(63.37)
Professional Services-OPEB Ac	6322	0.00	0.00	0.00	0.00%	2,889.41	(2,889.41)	(100.00)
Exterior Hazard Removal	6323	14,100.00	25,000.00	10,900.00	43.60%	12,037.50	2,062.50	17.13
Professional Services-Prop Tax	6326	0.00	7,350.00	7,350.00	100.00%	0.00	0.00	0.00
Professional Services	6327	0.00	14,000.00	14,000.00	100.00%	0.00	0.00	0.00
Testing Materials & Training Prc	6354	3,949.98	20,000.00	16,050.02	80.25%	3,513.92	436.06	12.41
Career Development Classes	6357	6,331.50	25,000.00	18,668.50	74.67%	8,055.93	(1,724.43)	(21.41)
Target Safety Online Training	6359	0.00	0.00	0.00	0.00%	9,515.00	(9,515.00)	(100.00)
Training & Education Classes-P	6360	9,799.00	10,000.00	201.00	2.01%	4,675.00	5,124.00	109.60
District Sponsored Training-Mar	6361	3,950.88	20,000.00	16,049.12	80.25%	(831.61)	4,782.49	(575.09)
Election Expense	6465	0.00	20,000.00	20,000.00	100.00%	0.00	0.00	0.00
Recruiting Costs	6470	0.00	15,000.00	15,000.00	100.00%	13,000.00	(13,000.00)	(100.00)
Strike Team Supplies	6474	42,633.36	6,900.00	(35,733.36)	(517.87)%	9,125.67	33,507.69	367.18
Community Emergency Respon	6475	302.41	8,000.00	7,697.59	96.22%	1,021.51	(719.10)	(70.40)
Exercise Supplies/Maint.	6476	94.13	4,000.00	3,905.87	97.65%	5,612.62	(5,518.49)	(98.32)
Recognition Supplies	6478	138.45	2,450.00	2,311.55	94.35%	1,314.10	(1,175.65)	(89.46)
Other Special Departmental Exp	6479	55,623.34	160,900.00	105,276.66	65.43%	85,668.10	(30,044.76)	(35.07)
Public Education Supplies	6480	26.43	1,000.00	973.57	97.36%	954.08	(927.65)	(97.23)
LAFCO	6482	14,773.69	18,000.00	3,226.31	17.92%	16,300.67	(1,526.98)	(9.37)
Emergency Preparedness Expe	6484	2,549.31	10,000.00	7,450.69	74.51%	1,045.16	1,504.15	143.92
Misc. Services & Supplies	6490	3,839.02	28,300.00	24,460.98	86.43%	21,968.09	(18,129.07)	(82.52)
Fire Chief Contingency	6491	48,639.66	250,000.00	201,360.34	80.54%	43,029.71	5,609.95	13.04
Property & Liability Insurance	6540	57,646.00	57,000.00	(646.00)	(1.13)%	45,781.00	11,865.00	25.92
Total Operating Expense		1,156,560.89	2,714,822.00	1,558,261.11	57.40%	1,110,744.47	45,816.42	4.12
Bank Fees	7510	2,458.58	3,000.00	541.42	18.05%	3,030.26	(571.68)	(18.87)
County Tax Collection Fees	7530	251.39	300.00	48.61	16.20%	0.00	251.39	100.00
Fire Flow Tax Collection Fees	7531	0.00	0.00	0.00	0.00%	255.86	(255.86)	(100.00)
Claims Expense	7540	0.00	0.00	0.00	0.00%	60,304.48	(60,304.48)	(100.00)
Total Other Expense		2,709.97	3,300.00	590.03	17.88%	63,590.60	(60,880.63)	(95.74)
Total Expenditures		14,532,915.21	26,316,544.00	11,783,628.79	44.78%	12,365,323.12	2,167,592.09	17.53
Excess of Revenues Over/ (Under) Expenditures		12,145,284.25	(1,487,659.00)	13,632,943.25	(916.40)%	11,399,126.03	746,158.22	6.55