

**MORAGA-ORINDA FIRE
DISTRICT**

**General Fund &
Capital Projects Fund**

Fiscal Year 2012/13

MORAGA-ORINDA FIRE DISTRICT
GENERAL FUND
REVENUE AND EXPENDITURES CONDENSED SUMMARY

	A	B	C	D	E	F	G
1	Revenue/Expenditures	Projected Actuals FY 2011/12	Total 2011/12 Budget \$ - Original	Percent Total 2011/12 Projected Budget Variance	Preliminary Budget FY 2012/13	% Change 2011/12 Budget to 2012/13 Preliminary Budget	% Change 2012/13 Budget to 2011/12 Projected Actuals
2	Total Fund Balance Beginning of Period	3,724,583.20	3,724,583.20		3,447,545.21		
3	Total Revenue	17,887,017.65	17,848,808.55	1.92%	17,653,385.81	-1.09%	-1.31%
4	Total Expenditures	18,164,055.64	18,204,716.96	-0.49%	18,610,615.40	2.23%	2.46%
5	Excess of Revenues Over/ (Under) Expenditures	(277,037.99)	(355,908.41)	-247.06%	(957,229.59)	168.95%	245.52%
6	Total Fund Balance End of Period	3,447,545.21	3,368,674.79		2,490,315.62		

Moraga-Orinda Fire District
 FY 2011/12 PROJECTED REVENUE AND EXPENSE DETAIL AND 2012/13 PRELIMINARY BUDGET

	A	B	C	D	E	F	G	H	I	J
					Total Budget \$	Percent Total Budget	Preliminary Budget FY	Total Budget Variance 2011/12	Percent Preliminary Budget	Percent Preliminary Budget Variance
	Projected	Actuals	Total Budget \$ -	Variance -	Projected	Preliminary	Budget to	From	From	Percent Preliminary Budget
	G/L #	FY 2011/12	Original	Original	Variance	2012/13	Preliminary Budget	2011/12	2011/12	2011/12
										Actuals
1										
2										
3	Revenue									
4	Taxes									
5	Property Tax-Current Secured	4010	15,720,202.54	15,570,438.07	149,764.47	0.96%	15,493,891.28	(76,546.79)	-0.49%	-1.44%
6	Property Tax-Supplemental	4011	161,649.57	233,295.81	(71,646.24)	-30.71%	161,649.57	(71,646.24)	-30.71%	0.00%
7	Property Tax-Unitary	4013	171,662.74	159,399.56	12,263.18	7.69%	171,662.74	12,263.18	7.69%	0.00%
8	Property Tax-Curr Unsecured	4020	615,338.09	574,665.52	40,672.57	7.08%	579,046.38	4,380.86	0.76%	-5.90%
9	Prop Tax- Prior Secured	4030	(243,502.76)	(115,515.34)	(127,987.42)	110.80%	(31,659.13)	83,856.21	-72.59%	-87.00%
10	Prop Tax-Prior Supplement	4031	(62,449.29)	(60,850.00)	(1,599.29)	2.63%	(62,449.29)	(1,599.29)	2.63%	0.00%
11	Prop Tax Prior Unsecured	4035	(11,578.08)	7,358.00	(18,936.08)	-257.35%	(11,578.08)	(18,936.08)	-257.35%	0.00%
12	Total Taxes		16,351,322.81	16,368,791.62	(17,468.81)	-0.11%	16,300,563.47	(68,228.15)	-0.42%	-0.31%
13	Use of Money & Property									
14	Investment Earnings	4181	750.00	1,500.00	(750.00)	-50.00%	750.00	(750.00)	-50.00%	0.00%
15	Total Use of Money & Property		750.00	1,500.00	(1,812.57)	-120.84%	750.00	(750.00)	-50.00%	0.00%
16	Intergovernmental Revenue									
17	Homeowners Relief Tax	4385	172,801.06	179,817.88	(7,016.82)	-3.90%	172,801.06	(7,016.82)	-3.90%	0.00%
18	Community Emergency Response Team	4439	14,590.87	0.00	14,590.87	0.00%	3,000.00	3,000.00	0.00%	-79.44%
19	Other/In Lieu of Taxes	4580	863.28	863.28	0.00	0.00%	863.28	0.00	0.00%	0.00%
20	Measure H-Emerg Med Ser Subsid	4896	198,367.00	198,367.00	0.00	0.00%	179,367.00	(19,000.00)	-9.58%	-9.58%
21	Total Intergovernmental Revenue		386,622.21	379,048.16	7,574.05	2.00%	356,031.34	(23,016.82)	-6.07%	-7.91%
22	Charges for Service									
23	Permits	4740	1,344.00	1,000.00	344.00	34.40%	1,172.57	172.57	17.26%	-12.76%
24	Plan Review	4741	33,656.18	35,000.00	(1,343.82)	-3.84%	30,000.00	(5,000.00)	-14.29%	-10.86%
25	Inspection Fees	4742	6,330.00	22,371.00	(16,041.00)	-71.70%	15,000.00	(7,371.00)	-32.95%	136.97%
26	Weed Abatement Charges	4744	0.00	3,500.00	(3,500.00)	-100.00%	3,500.00	0.00	0.00%	0.00%
27	CPR/First Aid Classes	4745	6,022.96	15,000.00	(8,977.04)	-59.85%	5,500.00	(9,500.00)	-63.33%	-8.68%
28	Reports/ Photocopies	4746	476.73	375.00	101.73	27.13%	687.43	312.43	83.31%	44.20%
29	Training Classes	4747	600.00	2,000.00	(1,400.00)	-70.00%	450.00	(1,550.00)	-77.50%	-25.00%
30	Vehicle Accident Cost Recovery	4897	8,244.26	50,000.00	(41,755.74)	-83.51%	14,981.00	(35,019.00)	-70.04%	81.71%
31	Total Charges for Service		56,674.13	129,246.00	(72,571.87)	-56.15%	71,291.00	(57,955.00)	-44.84%	25.79%
32	Charges for Service - Ambulance									
33	Ambulance Service Fees	4898	939,407.63	1,022,722.77	(83,315.14)	-8.15%	975,000.00	(47,722.77)	-4.67%	3.79%
34	Ambulance Service Fee Reimbursements	4899	(75,201.72)	(80,000.00)	4,798.28	-6.00%	(80,000.00)	0.00	0.00%	6.38%
35	Ambulance Collection Recovery Payments	4900	1,034.78	3,500.00	(2,465.22)	-70.43%	1,750.00	(1,750.00)	-50.00%	69.12%
36	Total Charges for Service - Ambulance		865,240.69	946,222.77	(80,982.08)	-8.56%	896,750.00	(49,472.77)	-5.23%	3.64%
37	Other Revenue									
38	Other Revenue-Strike Team Recovery	4971	52,248.98	0.00	52,248.98	0.00%	0.00	0.00	0.00%	-100.00%
39	Other Revenue & Financing Sources	4972	17,000.00	17,000.00	0.00	0.00%	17,000.00	0.00	0.00%	0.00%
40	Misc Rebates & Refunds	4975	140,958.82	0.00	140,958.82	0.00%	0.00	0.00	0.00%	-100.00%
41	Sale of Surplus Property	4980	16,200.00	7,000.00	9,200.00	131.43%	11,000.00	4,000.00	57.14%	-32.10%
42	Total Other Revenue		226,407.80	24,000.00	202,407.80	843.37%	28,000.00	4,000.00	16.67%	-87.63%
43	Total Revenue		17,887,017.65	17,848,808.55	37,146.53	0.21%	17,653,385.81	(195,422.74)	-1.09%	-1.31%
44										

Moraga-Orinda Fire District
FY 2011/12 PROJECTED REVENUE AND EXPENSE DETAIL AND 2012/13 PRELIMINARY BUDGET

	A	B	C	D	E	F	G	H	I	J	
			Projected Actuals	Total Budget \$ -	Total Budget \$ -	Percent	Preliminary	Total Budget	Percent	Percent	
				Original	Variance -	Total	Budget FY	Variance 2011/12	Preliminary	Preliminary	
					Original	Budget	2012/13	Budget to	From	Budget	
						Variance		2012/13	2011/12	Variance	
1	G/L #	FY 2011/12						Preliminary	From	from	
								Budget	Budget	2011/12	
										Projected	
										Actuals	
45	Expenditures										
46	Salaries & Benefits										
47	Permanent Salaries	5011	7,557,407.57	7,560,468.00	(3,060.43)	-0.04%	7,650,755.69	90,287.69	1.19%	1.24%	
48	Temporary Salaries	5013	153,645.10	162,600.00	(8,954.90)	-5.51%	154,440.00	(8,160.00)	-5.02%	0.52%	
49	Overtime	5014	1,683,440.05	1,581,517.00	101,923.05	6.44%	1,263,000.00	(318,517.00)	-20.14%	-24.98%	
50	Deferred Compensation	5015	82,941.64	57,383.00	25,558.64	44.54%	104,219.28	46,836.28	81.62%	25.65%	
51	Overtime - Strike Team	5016	34,862.32	0.00	34,862.32	0.00%	0.00	0.00	0.00%	-100.00%	
52	Contract Services	5018	7,654.32	0.00	7,654.32	0.00%	30,000.00	30,000.00	0.00%	0.00%	
53	Worker's Compensation Recovery	5019	(36,390.79)	0.00	(36,390.79)	0.00%	0.00	0.00	0.00%	-100.00%	
54	Payroll Taxes -FICA,SUI	5042	143,671.21	122,106.00	21,565.21	17.66%	142,631.10	20,525.10	16.81%	-0.72%	
55	Payroll Processing Fees	5043	25,380.00	25,380.00	0.00	0.00%	25,380.00	0.00	0.00%	0.00%	
56	Retirement Contributions	5044	2,178,226.00	2,067,871.00	110,355.00	5.34%	2,617,787.34	549,916.34	26.59%	20.18%	
57	Life/Health Insurance-Permanent Employees	5060	826,219.62	1,072,879.00	(246,659.38)	-22.99%	856,845.80	(216,033.20)	-20.14%	3.71%	
58	Employee's-Health Insurance Contribution	5061	(187,436.68)	(276,476.00)	89,039.32	-32.21%	(200,804.88)	75,671.12	-27.37%	7.13%	
59	Retiree Health Insurance	5062	1,150,232.63	1,118,220.00	32,012.63	2.86%	1,225,433.53	107,213.53	9.59%	6.54%	
60	Retiree-Health Insurance Contribution	5063	(251,239.40)	(258,457.00)	7,217.60	-2.79%	(288,987.20)	(30,530.20)	11.81%	15.02%	
61	Unemployment Insurance	5064	9,080.94	0.00	9,080.94	0.00%	0.00	0.00	0.00%	-100.00%	
62	Workers' Compensation Insurance	5070	795,728.00	795,729.00	(1.00)	0.00%	715,796.00	(79,933.00)	-10.05%	-10.05%	
63	Flexible Benefits/ Section 125 Outside Contractor	5080	750.00	750.00	0.00	0.00%	750.00	0.00	0.00%	0.00%	
64	Total Salaries & Benefits		14,174,172.53	14,029,970.00	144,202.53	1.03%	14,297,246.67	267,276.67	1.91%	0.87%	
65	Operating Expense										
66	Office Supplies	6100	14,274.39	15,200.00	(925.61)	-6.09%	15,200.00	0.00	0.00%	6.48%	
67	Postage	6101	6,683.12	8,300.00	(1,616.88)	-19.48%	6,800.00	(1,500.00)	-18.07%	1.75%	
68	Books & Periodicals	6102	2,567.53	4,790.00	(2,222.47)	-46.40%	8,250.00	3,460.00	72.23%	221.32%	
69	Printer Ink Cartridges	6103	4,500.00	4,500.00	0.00	0.00%	4,500.00	0.00	0.00%	0.00%	
70	Telephone/Communication	6110	76,371.00	58,200.00	18,171.00	31.22%	58,200.00	0.00	0.00%	-23.79%	
71	Dispatch/Comm Center Services w/ AVL MDT	6111	150,000.00	161,919.00	(11,919.00)	-7.36%	170,000.00	8,081.00	4.99%	13.33%	
72	Utilities- Sewer	6120	1,994.00	1,850.00	144.00	7.78%	1,995.00	145.00	7.84%	0.05%	
73	Utilities-Garbage	6121	13,076.88	12,108.00	968.88	8.00%	13,465.00	1,357.00	11.21%	2.97%	
74	Utilities-PG&E	6122	59,666.16	57,008.00	2,658.16	4.66%	60,615.00	3,607.00	6.33%	1.59%	
75	Utilities-Water	6123	9,379.99	9,488.00	(108.01)	-1.14%	10,619.00	1,131.00	11.92%	13.21%	
76	Utilities-Medical Waste	6124	12,380.41	12,000.00	380.41	3.17%	14,400.00	2,400.00	20.00%	16.31%	
77	Small Tools & Instruments	6130	392.88	750.00	(357.12)	-47.62%	750.00	0.00	0.00%	90.90%	
78	Minor Equipment/Furniture	6131	3,200.00	5,000.00	(1,800.00)	-36.00%	6,000.00	1,000.00	20.00%	87.50%	
79	Computer Equipment & Supplies	6132	4,198.88	3,500.00	698.88	19.97%	6,200.00	2,700.00	77.14%	47.66%	
80	Gas Power Chain Saw/Other Equipmen	6133	1,195.08	1,900.00	(704.92)	-37.10%	1,200.00	(700.00)	-36.84%	0.41%	
81	Fire Trail Grading	6135	9,000.00	9,000.00	0.00	0.00%	9,000.00	0.00	0.00%	0.00%	
82	Fire Fighting Equipment & Supplies	6137	3,057.58	13,336.00	(10,278.42)	-77.07%	9,250.00	(4,086.00)	-30.64%	202.53%	
83	Fire Fighting Equipment-Hoses & Nozzles	6138	0.00	3,000.00	(3,000.00)	-100.00%	3,000.00	0.00	0.00%	0.00%	
84	Fire Fighting Equipment-Class A Foam	6139	1,449.20	1,500.00	(50.80)	-3.39%	1,000.00	(500.00)	-33.33%	-31.00%	
85	Medical & Lab Supplies	6140	80,000.00	80,000.00	0.00	0.00%	85,000.00	5,000.00	6.25%	6.25%	
86	Food Supplies	6150	2,000.00	4,000.00	(2,000.00)	-50.00%	4,100.00	100.00	2.50%	105.00%	
87	Safety Clothing & Personal Supplies	6160	32,000.00	50,000.00	(18,000.00)	-36.00%	79,400.00	29,400.00	58.80%	148.13%	
88	Non-Safety Clothing & Personal Supplies	6161	1,500.00	2,000.00	(500.00)	-25.00%	2,000.00	0.00	0.00%	33.33%	
89	Household Expense	6170	29,498.52	22,370.00	7,128.52	31.87%	16,748.00	(5,622.00)	-25.13%	-43.22%	
90	Household Expense-Linen	6171	0.00	0.00	0.00	0.00%	13,412.00	13,412.00	0.00%	0.00%	
91	Public & Legal Notices	6190	2,000.00	4,500.00	(2,500.00)	-55.56%	1,500.00	(3,000.00)	-66.67%	-25.00%	
92	Dues, Memberships & Professional Fees	6200	9,598.00	8,900.00	698.00	7.84%	10,325.00	1,425.00	16.01%	7.57%	
93	EMT/Paramedic Licensure Fees	6201	3,942.00	3,000.00	942.00	31.40%	3,500.00	500.00	16.67%	-11.21%	
94	Rent & Leases (Equipment)	6250	55,829.01	63,124.00	(7,294.99)	-11.56%	58,744.00	(4,380.00)	-6.94%	5.22%	
95	Computer Software & Maintenance	6251	31,950.00	31,950.00	0.00	0.00%	27,340.48	(4,609.52)	-14.43%	-14.43%	
96	Website Development & Maintenance	6252	11,119.55	15,000.00	(3,880.45)	-25.87%	1,620.00	(13,380.00)	-89.20%	-85.43%	
97	EPA ID# Verification Fee	6264	175.00	200.00	(25.00)	-12.50%	200.00	0.00	0.00%	14.29%	
98	CCC HazMat Plan (CUPA)	6265	3,356.00	4,000.00	(644.00)	-16.10%	4,000.00	0.00	0.00%	19.19%	
99	BAAQMD & Environmental Health Fees	6266	1,250.00	1,250.00	0.00	0.00%	1,250.00	0.00	0.00%	0.00%	
100	Air Monitor Maintenance & Replacement	6269	1,500.00	3,930.00	(2,430.00)	-61.83%	3,900.00	(30.00)	-0.76%	160.00%	
101	Maintenance -- Equipment	6270	45,236.64	61,000.00	(15,763.36)	-25.84%	58,200.00	(2,800.00)	-4.59%	28.66%	
102	Central Garage Repairs	6271	56,371.25	90,000.00	(33,628.75)	-37.37%	60,000.00	(30,000.00)	-33.33%	6.44%	
103	Central Garage Gasoline & Oil	6272	87,426.43	70,000.00	17,426.43	24.89%	85,000.00	15,000.00	21.43%	-2.78%	
104	Central Garage Tires	6273	3,546.02	10,000.00	(6,453.98)	-64.54%	6,000.00	(4,000.00)	-40.00%	69.20%	
105	Service/Repair Fuel System Dispensers	6274	2,973.89	3,500.00	(526.11)	-15.03%	3,500.00	0.00	0.00%	17.69%	
106	Aerial Ladder & Pump Testing	6275	550.00	550.00	0.00	0.00%	600.00	50.00	9.09%	9.09%	
107	Smog Inspections	6276	160.00	550.00	(390.00)	-70.91%	600.00	50.00	9.09%	275.00%	
108	Air Compressor Quarterly Service	6278	918.00	4,500.00	(3,582.00)	-79.60%	4,500.00	0.00	0.00%	390.20%	

Moraga-Orinda Fire District
 FY 2011/12 PROJECTED REVENUE AND EXPENSE DETAIL AND 2012/13 PRELIMINARY BUDGET

	A	B	C	D	E	F	G	H	I	J
			Projected Actuals	Total Budget \$ -	Total Budget \$	Percent	Preliminary	Total Budget	Percent	Percent
				Original	Variance -	Total	Budget FY	Variance 2011/12	Preliminary	Preliminary
					Original	Budget	2012/13	Budget to	From	Budget
						Variance	Preliminary	2012/13	2011/12	from
							Budget FY	Preliminary	2011/12	2011/12
							2012/13	Budget	Budget	Projected
1		G/L #	FY 2011/12	Original	Original	Variance	2012/13	Budget	Budget	Actuals
109	Hydro Test SCBA & Oxy Cylinder	6279	500.00	500.00	0.00	0.00%	500.00	0.00	0.00%	0.00%
110	Tank Testing	6280	950.00	1,500.00	(550.00)	-36.67%	1,500.00	0.00	0.00%	57.89%
111	Maintenance -- Building	6281	46,760.32	67,525.00	(20,764.68)	-30.75%	50,750.00	(16,775.00)	-24.84%	8.53%
112	Maintenance -- Grounds	6282	1,942.84	10,400.00	(8,457.16)	-81.32%	6,300.00	(4,100.00)	-39.42%	224.27%
113	Meetings & Travel Expenses	6303	14,639.90	15,350.00	(710.10)	-4.63%	13,650.00	(1,700.00)	-11.07%	-6.76%
114	Employee Assistance Program	6309	5,746.00	5,300.00	446.00	8.42%	5,835.00	535.00	10.09%	1.55%
115	Medical - Pre-Emp Processing and Annual Exams	6311	38,264.84	53,550.00	(15,285.16)	-28.54%	58,310.00	4,760.00	8.89%	52.39%
116	Ambulance Billing Administration Fees	6312	58,556.78	59,612.00	(1,055.22)	-1.77%	56,495.25	(3,116.75)	-5.23%	-3.52%
117	Outside Attorney Fees	6313	128,401.69	165,000.00	(36,598.31)	-22.18%	120,000.00	(45,000.00)	-27.27%	-6.54%
118	Outside CPR Instructors	6314	3,000.00	15,000.00	(12,000.00)	-80.00%	15,000.00	0.00	0.00%	400.00%
119	CCC County Tax Administration Fee	6316	165,624.00	180,000.00	(14,376.00)	-7.99%	165,624.00	(14,376.00)	-7.99%	0.00%
120	Professional Services - District CPA	6317	13,765.00	13,400.00	365.00	2.72%	14,050.00	650.00	4.85%	2.07%
121	Professional Services - Labor Negotiator	6318	45,576.98	23,400.00	22,176.98	94.77%	36,000.00	12,600.00	53.85%	-21.01%
122	Professional Services - Network Maintenance	6319	86,000.00	70,000.00	16,000.00	22.86%	96,000.00	26,000.00	37.14%	11.63%
123	Professional Services - Pre-Employment Investigations	6320	193.33	4,800.00	(4,606.67)	-95.97%	2,085.00	(2,715.00)	-56.56%	978.45%
124	Professional Services - Promotional Exams & Recruitment	6321	37,967.43	20,000.00	17,967.43	89.84%	20,000.00	0.00	0.00%	-47.32%
125	Professional Services-OPEB Actuarial Valuation	6322	3,000.00	3,000.00	0.00	0.00%	11,500.00	8,500.00	283.33%	283.33%
126	Exterior Hazard Removal	6323	0.00	7,000.00	(7,000.00)	-100.00%	7,000.00	0.00	0.00%	0.00%
127	Exterior Hazard Database Maintenance & Update	6324	300.00	300.00	0.00	0.00%	300.00	0.00	0.00%	0.00%
128	Professional Services-Prop Tax Audit & Forecasting	6326	8,450.00	11,600.00	(3,150.00)	-27.16%	12,600.00	1,000.00	8.62%	49.11%
129	Burn Trailer Grant Maintenance	6352	3,000.00	2,500.00	500.00	20.00%	3,000.00	500.00	20.00%	0.00%
130	Testing Materials & Training Props	6354	1,781.45	3,000.00	(1,218.55)	-40.62%	1,500.00	(1,500.00)	-50.00%	-15.80%
131	Career Dev/EMS/CQI Mandated Training/Materials	6355	50.00	800.00	(750.00)	-93.75%	100.00	(700.00)	-87.50%	100.00%
132	Career Development-Discretionary Classes	6356	2,855.00	2,000.00	855.00	42.75%	1,000.00	(1,000.00)	-50.00%	-64.97%
133	Career Development Classes	6357	13,000.00	15,000.00	(2,000.00)	-13.33%	15,000.00	0.00	0.00%	15.38%
134	District Sponsored Training & Education Classes	6358	7,000.00	2,500.00	4,500.00	180.00%	8,000.00	5,500.00	220.00%	14.29%
135	Target Safety Online Training	6359	6,000.00	6,000.00	0.00	0.00%	6,000.00	0.00	0.00%	0.00%
136	Training & Education Classes-Paramedic & EMT CE	6360	5,522.10	800.00	4,722.10	590.26%	5,500.00	4,700.00	587.50%	-0.40%
137	Educational Courses/Conferences Board	6377	0.00	550.00	(550.00)	-100.00%	550.00	0.00	0.00%	0.00%
138	Recruit Academy	6470	0.00	0.00	0.00	0.00%	1,000.00	0.00	0.00%	0.00%
139	Strike Team Supplies	6474	244.96	500.00	(255.04)	-51.01%	1,500.00	1,000.00	200.00%	512.34%
140	Educational Courses & Supplies	6477	0.00	5,500.00	(5,500.00)	-100.00%	0.00	(5,500.00)	-100.00%	0.00%
141	Recognition Supplies	6478	4,000.00	3,600.00	400.00	11.11%	3,400.00	(200.00)	-5.56%	-15.00%
142	Other Special Departmental Exp	6479	6,416.24	37,050.00	(30,633.76)	-82.68%	31,550.00	(5,500.00)	-14.84%	391.72%
143	Public Education Supplies	6480	5,180.25	9,400.00	(4,219.75)	-44.89%	8,400.00	(1,000.00)	-10.64%	62.15%
144	CPR Supplies	6481	4,659.52	7,000.00	(2,340.48)	-33.44%	7,000.00	0.00	0.00%	50.23%
145	LAFCO	6482	7,084.86	7,085.00	(0.14)	0.00%	9,809.00	2,724.00	38.45%	38.45%
146	Emergency Preparedness	6484	0.00	0.00	0.00	0.00%	5,000.00	5,000.00	0.00%	0.00%
147	Misc. Services & Supplies	6490	1,890.48	3,500.00	(1,609.52)	-45.99%	3,100.00	(400.00)	-11.43%	63.98%
148	Property & Liability Insurance	6540	48,980.00	44,948.00	4,032.00	8.97%	62,874.00	17,926.00	39.88%	28.37%
149	Election Expense	6564	0.00	0.00	0.00	0.00%	22,000.00	22,000.00	0.00%	0.00%
150	Total Operating Expense		1,613,591.40	1,796,643.00	(183,051.60)	-10.19%	1,821,665.73	24,022.73	1.39%	12.90%
151	Other Expense									
152	Strike Team Expense	7200	365.89	0.00	365.89	0.00%	0.00	0.00	0.00%	-100.00%
153	Bank Fees	7510	3,487.00	4,968.00	(1,481.00)	-29.81%	3,800.00	(1,168.00)	-23.51%	8.98%
154	Interest on County Teeter Account	7520	50.00	500.00	(450.00)	-90.00%	150.00	(350.00)	-70.00%	200.00%
155	County Tax Collection Fees	7530	252.82	500.00	(247.18)	-49.44%	255.00	(245.00)	-49.00%	0.86%
156	Transfers to Debt Service Fund (POB Interest)	7999	1,317,136.00	1,317,136.00	0.00	0.00%	1,257,498.00	(59,638.00)	-4.53%	-4.53%
157	Transfers to Debt Service Fund (POB Principal)	7999	1,055,000.00	1,055,000.00	0.00	0.00%	1,230,000.00	175,000.00	16.59%	16.59%
158	Total Other Expense		2,376,291.71	2,378,104.00	(1,812.29)	-0.08%	2,491,703.00	113,599.00	4.78%	4.86%
159	Total Expenditures		18,164,055.64	18,204,717.00	(40,661.36)	-0.22%	18,610,615.40	405,898.40	2.23%	2.46%
160										
161	Excess of Revenues Over/ (Under) Expenditures		(277,037.99)	(355,908.45)	77,807.89	(2,115.64)%	(957,229.59)	(601,321.14)	168.95%	245.52%
162										
163	Total Fund Balance Beginning of Period		3,724,583.20	3,724,583.20			3,447,545.21			
164										
165	Total Fund Balance End of Period		3,447,545.21	3,368,674.75			2,490,315.62			

MORAGA-ORINDA FIRE DISTRICT
CAPITAL PROJECTS FUND
PRELIMINARY 2012/13 BUDGET REVENUE AND EXPENDITURES SUMMARY

	A	B	C	D	E	F	G
1	Revenue/Expenditures	Description	Projected Actuals FY 2011/12	2011/12 Budget	Percent Total 2010/11 Projected Budget Variance	Preliminary Budget FY 2012/13	% Change 2012/13 Preliminary Budget to 2011/12 Budget
2	Fund Balance, Beginning of Period		2,989,418.51	2,989,418.51		3,213,185.64	
3	Revenue						
4		Fire Flow Tax	1,067,737.84	1,067,969.26	-0.02%	1,067,737.84	-0.02%
5		Investment Earnings	743.07	1,500.00	-50.46%	750.00	-50.00%
6		Intergovernmental Revenue-Federal Grants	236,925.00	0.00	0.00%	0.00	0.00%
7		Other Revenue & Financing Sources	0.00	0.00	0.00%	0.00	0.00%
8	Total Revenue		1,305,405.91	1,069,469.26	22.06%	1,068,487.84	-0.09%
9	Expenditures						
10		Bank Fees	95.00	150.00	-36.67%	100.00	-33.33%
11		Fire Flow Tax Collection Fees	11,613.68	11,600.00	0.12%	11,620.00	0.17%
12		Buildings-Station #45-Fixed Asset Expenditures	0.00	0.00	0.00%	18,600.00	0.00%
13		Fire Fighting Equip-Fixed Asset Expenditures	29,548.65	244,800.00	-87.93%	0.00	-100.00%
14		Apparatus/Vehicles-Fixed Asset Expenditures	568,454.00	568,454.00	0.00%	25,000.00	-95.60%
15		Computer Equip & Software-Fixed Asset Expenditures	0.00	15,000.00	-100.00%	49,500.00	230.00%
16		Buildings-Station #41-Fixed Asset Expenditures	0.00	0.00	0.00%	300,000.00	0.00%
17		Buildings-Station #43-Fixed Asset Expenditures	208,677.45	435,000.00	-52.03%	2,059,057.00	373.35%
18		FEMA (AFG) Grants-Fixed Asset Expenditures	263,250.00	0.00	0.00%	72,000.00	100.00%
18	Total Expenditures		1,081,638.78	1,275,004.00	-15.17%	2,535,877.00	98.89%
19	Excess of Revenues Over/ (Under) Expenditures		223,767.13	(205,534.74)	-208.87%	(1,467,389.16)	613.94%
20	Other Financing Sources - Lease Proceeds		0.00	548,974.34		0.00	-100.00%
21	Fund Balance, End of Period		3,213,185.64	3,332,858.11		1,745,796.48	