

## Seal Rock Rural Fire Protection District

## Budget vs Actual Report

06/10/15

July 2014 through May 2015

Accrual Basis

|                                      | Jul '14 - May 15 | Budget         | \$ Over Budget | % of Budget |
|--------------------------------------|------------------|----------------|----------------|-------------|
| <b>Ordinary Income/Expense</b>       |                  |                |                |             |
| <b>Income</b>                        |                  |                |                |             |
| 3001 · Taxes/General/current year    | 187,539          | 191,793        | -4,254         | 98%         |
| 3009 · Taxes/General/prior years     | 9,851            | 8,000          | 1,851          | 123%        |
| 3011 · Taxes/Chief levy/current year | 80,884           | 82,776         | -1,892         | 98%         |
| 3019 · Taxes/Chief levy/prior years  | 4,223            | 3,000          | 1,223          | 141%        |
| 3101 · Interest income/general fund  | 826              | 900            | -74            | 92%         |
| 3120 · Department of Forestry        | 1,000            | 347            | 653            | 288%        |
| 3160 · Grants received               | 2,500            | 5,000          | -2,500         | 50%         |
| 3190 · Misc income                   | 243              | 100            | 143            | 243%        |
| 3191 · Insurance Recovery            | 2,393            | 500            | 1,893          | 479%        |
| 3192 · Insurance dividends           | 1,133            |                |                |             |
| 3193 · Sale of Fixed Assets          | 0                | 500            | -500           | 0%          |
| <b>Total Income</b>                  | <b>290,593</b>   | <b>292,916</b> | <b>-2,323</b>  | <b>99%</b>  |
| <b>Gross Profit</b>                  | <b>290,593</b>   | <b>292,916</b> | <b>-2,323</b>  | <b>99%</b>  |
| <b>Expense</b>                       |                  |                |                |             |
| 7010 · Chief salary                  | 50,231           | 60,000         | -9,769         | 84%         |
| 7015 · Chief PERS benefit            | 4,361            | 7,476          | -3,115         | 58%         |
| 7016 · Chief insurance benefit       | 15,860           | 14,024         | 1,836          | 113%        |
| 7019 · Chief Payroll Taxes           | 4,367            | 5,700          | -1,333         | 77%         |
| 7300 · Chief Cell Phone              | 800              | 1,200          | -400           | 67%         |
| 7412 · Chief Uniforms                | 0                | 500            | -500           | 0%          |
| 7510 · Chief Annual Physical Exam    | 0                | 500            | -500           | 0%          |
| 8015 · Chief's Aide                  | 6,833            | 5,000          | 1,833          | 137%        |
| 8019 · Payroll taxes                 | 702              |                |                |             |
| 8040 · Workers Comp/Life/AD&D        | 6,289            | 10,000         | -3,711         | 63%         |
| 8110 · Vehicle Fuel                  | 3,390            | 7,000          | -3,610         | 48%         |
| 8130 · Office supplies & expenses    | 3,889            | 4,000          | -111           | 97%         |
| 8140 · Medical Supplies/Services     | 3,375            | 6,000          | -2,625         | 56%         |
| 8150 · Building Maintenance/Repairs  | 7,761            | 8,000          | -239           | 97%         |
| 8160 · Vehicle/Equip repairs & maint | 13,283           | 13,000         | 283            | 102%        |
| 8165 · Equipment Testing             | 5,752            | 7,500          | -1,748         | 77%         |
| 8170 · Misc Supplies & Expenses      | 1,411            | 4,000          | -2,589         | 35%         |
| 8210 · Legal Services                | 5,559            | 4,000          | 1,559          | 139%        |
| 8220 · Audit Services                | 3,850            | 4,000          | -150           | 96%         |
| 8230 · Property/Liability Insurance  | 11,130           | 10,000         | 1,130          | 111%        |
| 8240 · Election Costs                | 0                | 500            | -500           | 0%          |
| 8250 · Electricity                   | 3,487            | 4,500          | -1,013         | 77%         |
| 8260 · Water/Sewer/Trash             | 3,513            | 4,000          | -487           | 88%         |
| 8270 · Dues/Memberships/Fees         | 1,217            | 2,500          | -1,283         | 49%         |
| 8280 · Seminars/Conferences          | 568              | 3,000          | -2,432         | 19%         |
| 8281 · Food & Beverages              | 726              | 1,500          | -774           | 48%         |
| 8285 · Public Education/Newsletters  | 1,669            | 1,000          | 669            | 167%        |
| 8290 · Volunteer Awards/Events       | 5,953            | 4,000          | 1,953          | 149%        |
| 8291 · Volunteer Trng/Ed/Recruitment | 5,657            | 8,000          | -2,343         | 71%         |
| 8292 · Volunteer Physical Exams      | 2,546            | 3,000          | -454           | 85%         |
| 8293 · Volunteer reimbursements      | 4,142            | 6,000          | -1,858         | 69%         |
| 8300 · Telephone/Internet            | 3,326            | 3,000          | 326            | 111%        |
| 8310 · Accounting Services           | 2,992            | 3,500          | -509           | 85%         |
| 8320 · Dispatch Services             | 10,225           | 13,000         | -2,775         | 79%         |
| 8330 · Water Rescue                  | 55               | 2,000          | -1,945         | 3%          |
| 8333 · Emergency reporting           | 1,409            | 1,500          | -91            | 94%         |
| 8335 · Emergency Preparedness/CERT   | 1,000            | 2,000          | -1,000         | 50%         |
| 8340 · Secretarial Services          | 980              | 1,000          | -20            | 98%         |
| 8350 · Hydrant Maintenance           | 200              | 4,500          | -4,300         | 4%          |
| 8360 · Small Tools/Equip             | 3,238            | 4,000          | -762           | 81%         |
| 8410 · Capital Equipment             | 607              | 15,000         | -14,393        | 4%          |
| 8411 · Protective Gear/Clothing      | 10,739           | 5,000          | 5,739          | 215%        |
| 8412 · Radios & Pagers               | 7,440            | 5,000          | 2,440          | 149%        |
| 8415 · Grant Equipment               | 475              | 5,000          | -4,525         | 10%         |

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| 8520 · LOSAP Contribution   | 13,000           | 13,000         | 0              | 100%         |
| 8550 · Contingency          | 0                | 15,000         | -15,000        | 0%           |
| <b>Total Expense</b>        | <b>234,006</b>   | <b>302,400</b> | <b>-68,394</b> | <b>77%</b>   |
| <b>Net Ordinary Income</b>  | <b>56,587</b>    | <b>-9,484</b>  | <b>66,071</b>  | <b>-597%</b> |
| <b>Other Income/Expense</b> |                  |                |                |              |
| <b>Other Income</b>         |                  |                |                |              |
| 9001 · Interest income      | 921              | 1,400          | -479           | 66%          |
| <b>Total Other Income</b>   | <b>921</b>       | <b>1,400</b>   | <b>-479</b>    | <b>66%</b>   |
| <b>Other Expense</b>        |                  |                |                |              |
| 9002 · Trucks & Equipment   | 65,940           | 85,000         | -19,060        | 78%          |
| 9004 · Materials & Services | 11,124           | 5,000          | 6,124          | 222%         |
| 9009 · Service fees         | 110              | 120            | -10            | 92%          |
| <b>Total Other Expense</b>  | <b>77,174</b>    | <b>90,120</b>  | <b>-12,946</b> | <b>86%</b>   |
| <b>Net Other Income</b>     | <b>-76,253</b>   | <b>-88,720</b> | <b>12,467</b>  | <b>86%</b>   |
| <b>Net Income</b>           | <b>-19,666</b>   | <b>-98,204</b> | <b>78,538</b>  | <b>20%</b>   |