

Seal Rock Rural Fire Protection District

Budget vs Actual Report

July through September 2018

10/11/18

Accrual Basis

	Jul - Sep 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
3001 · Taxes/General/current year	0	214,512	-214,512	0%
3009 · Taxes/General/prior years	2,678	7,000	-4,322	38%
3011 · Taxes/Chief levy/current year	0	92,582	-92,582	0%
3019 · Taxes/Chief levy/prior years	1,154	3,000	-1,846	38%
3021 · Taxes/FF levy/current year	0	185,163	-185,163	0%
3029 · Taxes/FF levy/prior years	1,300	3,000	-1,700	43%
3101 · Interest income/general fund	1,536	6,000	-4,464	26%
3120 · Department of Forestry	0	500	-500	0%
3160 · Grants received	0	5,000	-5,000	0%
3190 · Misc income	0	500	-500	0%
3191 · Insurance Recovery	0	4,000	-4,000	0%
3192 · Insurance dividends	0	600	-600	0%
Total Income	6,667	521,857	-515,190	1%
Gross Profit	6,667	521,857	-515,190	1%
Expense				
6000 · Firefighters Fund Expenses				
6010 · Firefighter Salaries	36,000	126,000	-90,000	29%
6015 · PERS Benefit	1,229	18,000	-16,772	7%
6016 · Insurance Benefit	12,000	38,400	-26,400	31%
6019 · Payroll Taxes	3,026	12,600	-9,574	24%
6412 · Uniforms	895	500	395	179%
6510 · Physical Exams	0	1,500	-1,500	0%
Total 6000 · Firefighters Fund Expenses	53,150	197,000	-143,850	27%
7000 · Chief Fund Expenses				
7010 · Chief salary	15,000	60,000	-45,000	25%
7015 · Chief PERS benefit	2,048	8,200	-6,153	25%
7016 · Chief insurance benefit	4,500	18,000	-13,500	25%
7019 · Chief Payroll Taxes	1,155	5,500	-4,345	21%
7110 · Chief's Aide	0	9,000	-9,000	0%
7300 · Chief Cell Phone	254	1,200	-946	21%
7412 · Chief Uniforms	0	900	-900	0%
7510 · Chief Annual Physical Exam	0	500	-500	0%
Total 7000 · Chief Fund Expenses	22,956	103,300	-80,344	22%
8000 · General Fund Expenses				
8015 · Volunteer paid services	0	4,000	-4,000	0%
8040 · Workers Comp/Life/AD&D	8,777	12,000	-3,223	73%
8110 · Vehicle Fuel	2,342	9,000	-6,658	26%
8130 · Office supplies & expenses	672	4,000	-3,328	17%
8140 · Medical Supplies/Services	410	2,000	-1,590	20%
8150 · Building Maintenance/Repairs	2,969	5,000	-2,032	59%
8160 · Vehicle/Equip repairs & maint	915	12,000	-11,085	8%
8165 · Equipment Testing	825	7,000	-6,175	12%
8170 · Misc Supplies & Expenses	0	600	-600	0%
8210 · Legal Services	1,152	3,000	-1,848	38%
8220 · Audit Services	800	5,000	-4,200	16%
8230 · Property/Liability Insurance	0	12,000	-12,000	0%
8240 · Election Costs	0	600	-600	0%
8250 · Electricity/Propane Utilities	1,669	8,500	-6,831	20%
8260 · Water/Sewer/Trash	1,175	4,500	-3,325	26%
8270 · Dues/Memberships/Fees	1,179	1,600	-421	74%
8280 · Seminars/Conferences	0	2,000	-2,000	0%
8281 · Food & Beverages	395	2,000	-1,605	20%
8285 · Public Education/Newsletters	280	1,000	-721	28%
8290 · Volunteer Awards/Events	0	4,000	-4,000	0%
8291 · Volunteer Trng/Ed/Recruitment	227	6,000	-5,773	4%
8292 · Volunteer Physical Exams	1,134	3,000	-1,866	38%
8293 · Volunteer reimbursements	0	2,000	-2,000	0%
8300 · Telephone/Internet/TV	1,202	5,000	-3,798	24%
8310 · Accounting Services	938	3,000	-2,063	31%

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8320 · Dispatch Services	4,337	18,000	-13,663	24%
8330 · Water Rescue	0	1,500	-1,500	0%
8333 · Emergency reporting	544	1,800	-1,256	30%
8335 · Emergency Preparedness/CERT	0	1,000	-1,000	0%
8340 · Secretarial Services	400	1,500	-1,100	27%
8350 · Hydrant Maintenance	36	4,500	-4,464	1%
8360 · Small Tools/Equip	272	2,000	-1,728	14%
8410 · Capital Equipment	0	5,000	-5,000	0%
8411 · Protective Gear/Clothing	200	6,000	-5,800	3%
8412 · Radios & Pagers	0	3,000	-3,000	0%
8415 · Grant Equipment	0	5,000	-5,000	0%
8550 · Contingency	0	15,000	-15,000	0%
Total 8000 · General Fund Expenses	32,848	183,100	-150,252	18%
Total Expense	108,954	483,400	-374,446	23%
Net Ordinary Income	-102,287	38,457	-140,744	-266%
Other Income/Expense				
Other Expense				
9000 · Truck & Bldg Fund Expenses				
9001 · Interest income	-604	-2,000	1,396	30%
9002 · Trucks & Equipment	0	30,000	-30,000	0%
9004 · Materials & Services	0	5,000	-5,000	0%
9006 · Building 3; note payments	7,897	31,600	-23,703	25%
9009 · Service fees	24	100	-76	24%
Total 9000 · Truck & Bldg Fund Expenses	7,317	64,700	-57,383	11%
Total Other Expense	7,317	64,700	-57,383	11%
Net Other Income	-7,317	-64,700	57,383	11%
Net Income	-109,604	-26,243	-83,361	418%