

LRFPD
Profit & Loss Budget vs. Actual
 July 2020 through June 2021

	Jul '20 - Jun 21	Budget	\$ Over Budget
Income			
4000.0 · Property Taxes			
4010 · Current Taxes - General Fund	503,207.35	455,082.00	48,125.35
4020 · Previous Years Taxes	6,391.48	8,000.00	-1,608.52
Total 4000.0 · Property Taxes	509,598.83	463,082.00	46,516.83
4100.0 · Interest Earnings			
4110 · LGIP Interest - GF	1,795.64	7,500.00	-5,704.36
4111 · Interest - Banner Checking	14.10		
Total 4100.0 · Interest Earnings	1,809.74	7,500.00	-5,690.26
4400.0 · Other Income 1			
4405 · Cash Carryover previous year	227,409.00	200,000.00	27,409.00
4410 · Miscellaneous Income	22,833.33	4,000.00	18,833.33
4460 · Equip Reserve Fund			
4461 · Equipment Reserve Fund Expense	-100,835.76	-100,000.00	-835.76
4462 · Equip Reserve CashCF Prev Yr	187,067.00	75,589.00	111,478.00
4463 · Equipment Reserve Fund Income	25,000.00	25,000.00	0.00
4464 · Equip Reserve Fund Interest	0.00	400.00	-400.00
Total 4460 · Equip Reserve Fund	111,231.24	989.00	110,242.24
Total 4400.0 · Other Income 1	361,473.57	204,989.00	156,484.57
Total Income	872,882.14	675,571.00	197,311.14
Gross Profit	872,882.14	675,571.00	197,311.14
Expense			
5000.0 · ADMINISTRATION			
5000.1 · PERSONAL SERVICES			
5000.2 · Wages			
5010 · Chief Salary	65,500.00	78,000.00	-12,500.00
5015 · Office Worker/Admin Assistant	9,786.67	12,000.00	-2,213.33
5025 · Part-Time Fire Fighter	6,776.14	10,000.00	-3,223.86
5027 · Firefighter / EMT	68,214.84	86,000.00	-17,785.16
5030 · FF/EMT Training Coord. Pay	36,267.48	46,000.00	-9,732.52
Total 5000.2 · Wages	186,545.13	232,000.00	-45,454.87
5050.2 · Payroll Taxes & Benefits			
5055 · FICA	14,570.73	19,348.00	-4,777.27
5065 · PERS	25,920.22	34,000.00	-8,079.78
5070 · Health Insurance	38,782.60	40,000.00	-1,217.40
5075 · State WBF	90.84	652.00	-561.16
Total 5050.2 · Payroll Taxes & Benefits	79,364.39	94,000.00	-14,635.61
5000.1 · PERSONAL SERVICES - Other	167.59		
Total 5000.1 · PERSONAL SERVICES	266,077.11	326,000.00	-59,922.89
5100.2 · MATERIALS & SERVICES			
5111 · Bank Service Charges	195.04	200.00	-4.96
5115 · Office Supplies	2,238.65	1,100.00	1,138.65
5120 · Legal Services & Fees	5,862.00	3,000.00	2,862.00
5125 · Audit	0.00	10,000.00	-10,000.00
5130 · Property & Liability Insurance	13,174.00	19,000.00	-5,826.00
5155 · Dues & Subscriptions	3,552.72	5,000.00	-1,447.28
5160 · Fidelity Bond	498.00	550.00	-52.00
5170 · Board Training Expense	0.00	2,000.00	-2,000.00
5175 · Board Travel	0.00	5,000.00	-5,000.00
5180 · Board Administrative Expenses	329.32	300.00	29.32
5185 · Office Equipment (small)	597.83	1,000.00	-402.17
5190 · Copier Lease	1,980.63	1,500.00	480.63
5191 · Communication Equipment	478.05	1,500.00	-1,021.95
5192 · Copier Expense	600.84	500.00	100.84

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Total 5100.2 · MATERIALS & SERVICES	29,507.08	50,650.00	-21,142.92
Total 5000.0 · ADMINISTRATION	295,584.19	376,650.00	-81,065.81
6000.0 · FIREFIGHTING AND RESCUE			
6100.2 · MATERIALS & SERVICES			
6010 · Chief's Expense	-55.01	1,000.00	-1,055.01
6015 · Fire Prevention	2,867.25	2,400.00	467.25
6020 · Logistics/Meals	351.54	1,500.00	-1,148.46
6025 · Volunteer Expense	13,409.09	15,000.00	-1,590.91
6030 · Gas, Oil, Tires	6,612.66	18,000.00	-11,387.34
6035 · Volunteer Insurance	5,771.20	8,000.00	-2,228.80
6040 · Liability/Workers Comp Insuranc	7,520.74	7,500.00	20.74
6045 · Utilities	17,764.80	23,000.00	-5,235.20
6050 · Dispatch Assessment	21,604.97	15,000.00	6,604.97
6055 · Training	2,885.95	6,900.00	-4,014.05
6060 · EMT Supplies	7,547.34	7,000.00	547.34
6065 · Building & Ground	9,729.94	8,000.00	1,729.94
6070 · Vehicle Repair and Maintenance	7,968.74	11,000.00	-3,031.26
6075 · Equipment Repair & Maint.	1,680.72	7,000.00	-5,319.28
6080 · Fire Fighting Equipment	11,345.25	10,000.00	1,345.25
6085 · Household Supplies	18.34		
6090 · Miscellaneous Supplies	290.41	500.00	-209.59
6096 · EMT Education	12,205.49	20,000.00	-7,794.51
Total 6100.2 · MATERIALS & SERVICES	129,519.42	161,800.00	-32,280.58
6300.0 · CAPITAL OUTLAY			
6310 · Equipment - Fire & Rescue	4,566.43	5,000.00	-433.57
6323 · Training Equipment	9,741.60	10,000.00	-258.40
Total 6300.0 · CAPITAL OUTLAY	14,308.03	15,000.00	-691.97
Total 6000.0 · FIREFIGHTING AND RESCUE	143,827.45	176,800.00	-32,972.55
7000.0 · Debt Service - Equipment Fund			
6048 · Station 2 Loan Payment - Princi	13,212.43	13,213.00	-0.57
6049 · Station 2 Loan Pymnt - Interest	2,357.52	2,358.00	-0.48
7041 · Engine Lease Principal	40,436.30	47,000.00	-6,563.70
7042 · Engine Lease Interest	9,244.59	3,000.00	6,244.59
Total 7000.0 · Debt Service - Equipment Fund	65,250.84	65,571.00	-320.16
8000.0 · Contingency			
8010 · General Operating Contingency	0.00	30,560.00	-30,560.00
Total 8000.0 · Contingency	0.00	30,560.00	-30,560.00
8100.0 · Transfers			
8110 · From General Fund to Equip Res	25,000.00	25,000.00	0.00
Total 8100.0 · Transfers	25,000.00	25,000.00	0.00
Total Expense	529,662.48	674,581.00	-144,918.52
Net Income	343,219.66	990.00	342,229.66

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	<u>% of Budget</u>
Income	
4000.0 · Property Taxes	
4010 · Current Taxes - General Fund	110.6%
4020 · Previous Years Taxes	79.9%
Total 4000.0 · Property Taxes	110.0%
4100.0 · Interest Earnings	
4110 · LGIP Interest - GF	23.9%
4111 · Interest - Banner Checking	
Total 4100.0 · Interest Earnings	24.1%
4400.0 · Other Income 1	
4405 · Cash Carryover previous year	113.7%
4410 · Miscellaneous Income	570.8%
4460 · Equip Reserve Fund	
4461 · Equipment Reserve Fund Expense	100.8%
4462 · Equip Reserve CashCF Prev Yr	247.5%
4463 · Equipment Reserve Fund Income	100.0%
4464 · Equip Reserve Fund Interest	0.0%
Total 4460 · Equip Reserve Fund	11,246.8%
Total 4400.0 · Other Income 1	176.3%
Total Income	129.2%
Gross Profit	129.2%
Expense	
5000.0 · ADMINISTRATION	
5000.1 · PERSONAL SERVICES	
5000.2 · Wages	
5010 · Chief Salary	84.0%
5015 · Office Worker/Admin Assistant	81.6%
5025 · Part-Time Fire Fighter	67.8%
5027 · Firefighter / EMT	79.3%
5030 · FF/EMT Training Coord. Pay	78.8%
Total 5000.2 · Wages	80.4%
5050.2 · Payroll Taxes & Benefits	
5055 · FICA	75.3%
5065 · PERS	76.2%
5070 · Health Insurance	97.0%
5075 · State WBF	13.9%
Total 5050.2 · Payroll Taxes & Benefits	84.4%
5000.1 · PERSONAL SERVICES - Other	
Total 5000.1 · PERSONAL SERVICES	81.6%
5100.2 · MATERIALS & SERVICES	
5111 · Bank Service Charges	97.5%
5115 · Office Supplies	203.5%
5120 · Legal Services & Fees	195.4%
5125 · Audit	0.0%
5130 · Property & Liability Insurance	69.3%
5155 · Dues & Subscriptions	71.1%
5160 · Fidelity Bond	90.5%
5170 · Board Training Expense	0.0%
5175 · Board Travel	0.0%
5180 · Board Administrative Expenses	109.8%
5185 · Office Equipment (small)	59.8%
5190 · Copier Lease	132.0%
5191 · Communication Equipment	31.9%
5192 · Copier Expense	120.2%

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	% of Budget
Total 5100.2 · MATERIALS & SERVICES	58.3%
Total 5000.0 · ADMINISTRATION	78.5%
6000.0 · FIREFIGHTING AND RESCUE	
6100.2 · MATERIALS & SERVICES	
6010 · Chief's Expense	-5.5%
6015 · Fire Prevention	119.5%
6020 · Logistics/Meals	23.4%
6025 · Volunteer Expense	89.4%
6030 · Gas, Oil, Tires	36.7%
6035 · Volunteer Insurance	72.1%
6040 · Liability/Workers Comp Insuranc	100.3%
6045 · Utilities	77.2%
6050 · Dispatch Assessment	144.0%
6055 · Training	41.8%
6060 · EMT Supplies	107.8%
6065 · Building & Ground	121.6%
6070 · Vehicle Repair and Maintenance	72.4%
6075 · Equipment Repair & Maint.	24.0%
6080 · Fire Fighting Equipment	113.5%
6085 · Household Supplies	
6090 · Miscellaneous Supplies	58.1%
6096 · EMT Education	61.0%
Total 6100.2 · MATERIALS & SERVICES	80.0%
6300.0 · CAPITAL OUTLAY	
6310 · Equipment - Fire & Rescue	91.3%
6323 · Training Equipment	97.4%
Total 6300.0 · CAPITAL OUTLAY	95.4%
Total 6000.0 · FIREFIGHTING AND RESCUE	81.4%
7000.0 · Debt Service - Equipment Fund	
6048 · Station 2 Loan Payment - Princi	100.0%
6049 · Station 2 Loan Pymnt - Interest	100.0%
7041 · Engine Lease Principal	86.0%
7042 · Engine Lease Interest	308.2%
Total 7000.0 · Debt Service - Equipment Fund	99.5%
8000.0 · Contingency	
8010 · General Operating Contingency	0.0%
Total 8000.0 · Contingency	0.0%
8100.0 · Transfers	
8110 · From General Fund to Equip Res	100.0%
Total 8100.0 · Transfers	100.0%
Total Expense	78.5%
Net Income	34,668.7%