

**Lake Shore Fire District
Budget to Actual Report
May 2020**

Purpose: Compare actual expenses to budget

How to Use: Look at the \$ Over (Under) Budget column to see how much money is available in the budget to spend (Negative mean money is available). Look at the % of Budget column to gauge spending by account for the year.

	May 20	Allocations	YTD	Budget (w/2019 encumb.)	\$ Over/ (Under) Budget
100 Personnel Services					
102 Secretary	1,333		6,667	16,000	(9,333)
103 Treasurer	2,167		10,833	26,000	(15,167)
106 Firefighters	54,608	6,130	323,710	840,000	(516,290)
107 Part-time EMT	10,819		55,251	134,000	(78,749)
108 · Clerk	1,660		7,665	20,800	(13,135)
Total 100 Personnel Services	70,586	6,130	404,125	1,036,800	(632,675)
200 Equipment / Capital Outlay					
201 Truck Equipment	96		341	17,000	(16,659)
202 Fire House Equipment	-		880	5,048	(4,168)
203 New Hose	-		1,876	8,845	(6,969)
204 Office Equipment	-	402	1,184	11,700	(10,516)
205 Communication Equipment	-	7,400	7,724	24,000	(16,276)
206 Comm. Equipment Repair	1,634		1,634	1,500	134
207 Turnout Gear	-	15,666	16,833	24,280	(7,447)
209 SCBA Maintenance	-		209	5,000	(4,791)
210 Water Rescue Equipment	274		2,429	10,000	(7,571)
211 EMS Equipment	42	44	365	1,500	(1,135)
212 Fire Police Equipment	-		521	1,000	(479)
Total 200 Equipment / Capital Outlay	2,045	23,512	33,997	109,873	(75,876)
400 Contractual Expenses					
401 Office Supplies	129		1,372	2,500	(1,128)
402 Travel Conventions	(1,072)		3,405	34,800	(31,395)
403 Travel - District Officers	-		-	500	(500)
404 Fire Training	-		4,737	6,755	(2,018)
405 Dues & Subscriptions	280		2,560	4,100	(1,540)
406 Printing	120		275	1,000	(725)
407 Work Uniforms - Volunteers	-		192	4,051	(3,859)
408 Improvements Co #3	-	2,159	18,470	19,311	(841)
409 Miscellaneous	291		4,080	7,500	(3,420)
410 Fire Prevention	-		156	1,000	(844)
411 Election Expenses	-		98	450	(352)
412 Utilities Co #2	695		3,863	11,025	(7,162)
412 Utilities Co #3	807		4,391	13,650	(9,259)
413 Emergency Rations	-		628	3,000	(2,372)
414 Maintenance Co #2	879		2,437	11,500	(9,063)
414 Maintenance Co #3	404		4,291	11,000	(6,709)
415 EMS Supplies	33		1,721	4,000	(2,279)
416 Payroll Services	501		3,029	5,500	(2,471)
417 A. E. D. Maintenance	-		-	3,800	(3,800)
419 Banquets, Meetings & Awards	-		437	4,000	(3,563)

	May 20	Allocations	YTD	Budget (w/2019 encumb.)	\$ Over/ (Under) Budget
420 Fire Apparatus Repairs	4,475		5,609	30,000	(24,391)
421 Fire Apparatus Gas & Oil	258		768	13,200	(12,432)
422 Station Telephones	327		1,326	4,225	(2,899)
423 Cell Phones	499		1,665	7,800	(6,135)
425 Fire Alarm System Repair	-		-	1,500	(1,500)
426 Small Equipment Repair	197		848	3,000	(2,152)
427 Physicals	870		3,456	18,000	(14,544)
428 Building Contracts	1,055		6,271	19,000	(12,729)
429 Snow Plowing	-		3,120	4,000	(880)
430 Insurance	-		34,798	40,000	(5,202)
431 Legal Services	-		242	9,000	(8,758)
432 Auditing	-		-	4,500	(4,500)
433 Professional Services	700		2,860	17,160	(14,300)
434 Pager Rentals	-		1,926	3,000	(1,074)
435 Preventive Maintenance	-		963	6,500	(5,538)
Total 400 Contractual Expenses	11,446	2,159	119,993	330,327	(210,334)
500 Career Accounts					
501 Career Staff Training	(943)		4,283	26,325	(22,042)
502 Career Uniforms	866		3,602	15,000	(11,398)
503 Health Benefits	12,647		67,531	225,000	(157,469)
504 Retirement Benefits	-		20,298	155,000	(134,702)
505 Special Tax	-		399	600	(201)
Total 500 Career Accounts	12,570	-	96,112	421,925	(325,813)
600 Accounts					
630 Workers Comp	-		48,900	123,000	(74,101)
633 Social Security Expense	5,284		29,798	78,550	(48,752)
634 Unemployment	96		1,248	5,250	(4,002)
Total 600 Accounts	5,380	-	79,946	206,800	(126,854)
800 Accounts					
801 Contingency Account	-		-	18,000	(18,000)
802 Transfer to Reserve Account	-		-	50,000	(50,000)
Total 800 Accounts	-	-	-	68,000	(68,000)
Totals	102,028	31,801	734,173	2,173,725	(1,439,552)
health insurance - FF portion	1,644				
AR for credit card credit balance	965				
Total Expenditures - Cking Acct Detail	104,638				

Purpose: Compare actual expenses to budget

How to Use: Look at the \$ Over (Under) Budget numbers
 mean money is available). Look at the % of Bu

	<u>% of Budget</u>
100 Personnel Services	
102 Secretary	42%
103 Treasurer	42%
106 Firefighters	39%
107 Part-time EMT	41%
108 · Clerk	37%
Total 100 Personnel Services	<u>39%</u>
200 Equipment / Capital Outlay	
201 Truck Equipment	2%
202 Fire House Equipment	17%
203 New Hose	21%
204 Office Equipment	10%
205 Communication Equipment	32%
206 Comm. Equipment Repair	109%
207 Turnout Gear	69%
209 SCBA Maintenance	4%
210 Water Rescue Equipment	24%
211 EMS Equipment	24%
212 Fire Police Equipment	52%
Total 200 Equipment / Capital Outlay	<u>31%</u>
400 Contractual Expenses	
401 Office Supplies	55%
402 Travel Conventions	10%
403 Travel - District Officers	0%
404 Fire Training	70%
405 Dues & Subscriptions	62%
406 Printing	27%
407 Work Uniforms - Volunteers	5%
408 Improvements Co #3	96%
409 Miscellaneous	54%
410 Fire Prevention	16%
411 Election Expenses	22%
412 Utilities Co #2	35%
412 Utilities Co #3	32%
413 Emergency Rations	21%
414 Maintenance Co #2	21%
414 Maintenance Co #3	39%
415 EMS Supplies	43%
416 Payroll Services	55%
417 A. E. D. Maintenance	0%
419 Banquets, Meetings & Awards	11%

	% of Budget
420 Fire Apparatus Repairs	19%
421 Fire Apparatus Gas & Oil	6%
422 Station Telephones	31%
423 Cell Phones	21%
425 Fire Alarm System Repair	0%
426 Small Equipment Repair	28%
427 Physicals	19%
428 Building Contracts	33%
429 Snow Plowing	78%
430 Insurance	87%
431 Legal Services	3%
432 Auditing	0%
433 Professional Services	17%
434 Pager Rentals	64%
435 Preventive Maintenance	15%
Total 400 Contractual Expenses	<u>36%</u>
500 Career Accounts	
501 Career Staff Training	16%
502 Career Uniforms	24%
503 Health Benefits	30%
504 Retirement Benefits	13%
505 Special Tax	66%
Total 500 Career Accounts	<u>23%</u>
600 Accounts	
630 Workers Comp	40%
633 Social Security Expense	38%
634 Unemployment	24%
Total 600 Accounts	<u>39%</u>
800 Accounts	
801 Contingency Account	0%
802 Transfer to Reserve Account	0%
Total 800 Accounts	<u>0%</u>
Totals	<u><u>34%</u></u>
health insurance - FF portion	
AR for credit card credit balance	
Total Expenditures - Cking Acct Detail	