

**Schell, Mark**

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**To:** Mark Schell  
**Subject:** FW: LVFD Fund Balance  
**Attachments:** 2018-03 LVFD budget vs actual.pdf

**From:** Bobby Salmon <bsalmon@insure-nc.com>

**Sent:** Monday, April 23, 2018 2:14 PM

**To:** Groves, James E. <jgroves@dconc.gov>

**Cc:** Travis Clements <tc9008@aol.com>; Ades, David <dades@dconc.gov>; demory27704@gmail.com; Schell, Mark <mschell@dconc.gov>

**Subject:** LVFD Fund Balance

Chief Groves,

I hope this email finds you doing well. As we have discussed on multiple occasions our part-time payroll for the current year is running higher than budget (see attached March Financials) due to our need to fill staffing shortages. This is due to [REDACTED] being out for the entire fiscal year plus being short due to attrition thus the need to have the part-time personnel fill the shift vacancies. Below is a breakdown of where we stand through the end of March (9 months):

Total LVFD Payroll & Taxes	\$235,818.51
Monthly Average	\$26,202.06
Average x 12 Months	\$314,424.72
Annual Budget	\$278,000.00
Variance	\$36,424.72

Per our previous discussions, we would like to request a transfer from our Fund Balance to replenish our funds used to meet this shortfall. If you could please place this request on the agenda for consideration from the County Commissioners, we would greatly appreciate it. If you have any questions or need any other information, please let me know.

Thanks for your assistance!



Bobby Salmon

**INSURE**

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10:33 AM

04/23/18

Accrual Basis

**Lebanon Volunteer Fire Dept, Inc.**  
**Profit & Loss Budget Performance**  
**March 2018**

	Mar 18	Budget	Jul '17 - Mar 18	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
300100 · Donations	0.00	91.67	1,060.00	824.99	1,100.00
300250 · Durham County Tax Revenue					
300255 · Salaries & Benefits Paid	55,742.33		539,060.48		
300256 · Direct Transfers From County					
300259 · Direct Transfers	46,750.00		420,750.00		
Total 300256 · Direct Transfers From County	46,750.00		420,750.00		
300257 · Other (Ins, license, etc)	0.00		14,300.00		
300250 · Durham County Tax Revenue - Other	0.00	108,530.83	0.00	976,777.51	1,302,370.00
Total 300250 · Durham County Tax Revenue	102,492.33	108,530.83	974,110.48	976,777.51	1,302,370.00
300300 · Sales & Use Tax Refunds	0.00	0.00	4,624.92	0.00	0.00
300350 · Interest Earned	83.82	41.67	735.21	374.99	500.00
300400 · Miscellaneous Income					
30040-1 · Fundraising Income	0.00	416.67	8,830.00	3,749.99	5,000.00
30040-2 · Fundraising Expenses	0.00		-5,197.72		
Total 300400 · Miscellaneous Income	0.00	416.67	3,632.28	3,749.99	5,000.00
<b>Total Income</b>	102,576.15	109,080.84	984,162.89	981,727.48	1,308,970.00
<b>Expense</b>					
516010 · Salaries - LVFD	24,802.88	21,416.67	218,205.92	192,749.99	257,000.00
516050 · Payroll Taxes-Lebanon	2,025.38	1,750.00	17,612.59	15,750.00	21,000.00
516056 · Retirement - State	0.00	66.67	0.00	599.99	800.00
516060 · Durham County					
516061 · Durham Co - Salaries & Benefits	55,742.33		539,060.48		
516062 · Durham Co - Ins & Bond	0.00		14,300.00		
516060 · Durham County - Other	0.00	61,575.58	0.00	554,180.26	738,907.00
Total 516060 · Durham County	55,742.33	61,575.58	553,360.48	554,180.26	738,907.00
516070 · Recruitment and retention	1,233.50	1,250.00	7,049.39	11,250.00	15,000.00
516100 · Bank Charges	50.00	83.33	480.00	750.01	1,000.00
516110 · Telephone & Postage	746.39	541.67	3,778.71	4,874.99	6,500.00
516150 · Office Expense	103.93	208.33	1,430.45	1,875.01	2,500.00
516200 · Utilities	1,395.42	1,041.67	12,020.87	9,374.99	12,500.00
516350 · Training-Related Travel	-177.41	416.67	6,836.11	3,749.99	5,000.00
516400 · Training	0.00	166.67	1,841.96	1,499.99	2,000.00
516420 · Station Supplies	195.61	166.67	2,213.20	1,499.99	2,000.00
516450 · Dues,Subscriptions& Lic(header)	0.00		719.50		
516455 · Dues, Subscriptions & Licenses.	0.00	500.00	2,006.28	4,500.00	6,000.00
516500 · Maint/Repair-Equipment	727.25	833.33	3,877.47	7,500.01	10,000.00
516510 · Communications & Maintenance	166.00	375.00	5,526.15	3,375.00	4,500.00
516530 · Maintenance - Radios (D.County)	0.00	750.50	0.00	6,754.50	9,006.00
516550 · Maint/Repair-Vehicles	1,768.10	2,500.00	12,006.19	22,500.00	30,000.00
516600 · Maint/Repair-Building & Grounds	558.80	416.67	4,790.38	3,749.99	5,000.00
516660 · Automotive Fuel	936.51	1,250.00	8,839.17	11,250.00	15,000.00
516700 · Maint/Repair-EMS equipment	0.00	416.67	3,308.89	3,749.99	5,000.00
516750 · Uniforms	0.00	416.67	4,251.63	3,749.99	5,000.00
516800 · Insurance & Bonds	327.00	3,416.67	28,594.00	30,749.99	41,000.00
516850 · Professional Fees	536.25	916.67	8,963.75	8,249.99	11,000.00
516875 · Firemen's Association expenses	25.00	250.00	1,205.00	2,250.00	3,000.00
516880 · NC Sales Tax.					
516880a · NC Sales Tax Paid - 7.50%	180.86		14,107.71		
516880b · NC Sales Tax Paid - 6.75%	0.00		157.89		
516880 · NC Sales Tax. - Other	0.00	308.33	0.00	2,775.01	3,700.00
Total 516880 · NC Sales Tax.	180.86	308.33	14,265.60	2,775.01	3,700.00
<b>Total Expense</b>	91,343.80	101,034.44	923,183.69	909,309.68	1,212,413.00
<b>Net Ordinary Income</b>	11,232.35	8,046.40	60,979.20	72,417.80	96,557.00
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
800100 · Capital Purchases	0.00	1,416.67	196,534.20	12,749.99	17,000.00
8002001 · Loan-Private (PrinciplePymts)-1	0.00	3,399.08	0.00	30,591.73	40,788.97
8002002 · Loan-Other (Principle Pymts) -2	0.00	2,850.00	34,200.00	25,650.00	34,200.00
Total Other Expense	0.00	7,665.75	230,734.20	68,991.72	91,988.97
<b>Net Other Income</b>	0.00	-7,665.75	-230,734.20	-68,991.72	-91,988.97
<b>Net Income</b>	11,232.35	380.65	-169,755.00	3,426.08	4,568.03