

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

	Jul '20 - Jun 21	Budget	\$ Over Budget	% of Budget
Income				
4000.0 · Property Taxes				
4010 · Current Taxes - General Fund	514,384.44	455,082.00	59,302.44	113.0%
4020 · Previous Years Taxes	8,062.24	8,000.00	62.24	100.8%
Total 4000.0 · Property Taxes	522,446.68	463,082.00	59,364.68	112.8%
4100.0 · Interest Earnings				
4110 · LGIP Interest - GF	2,071.32	7,500.00	-5,428.68	27.6%
4111 · Interest - Banner Checking	15.71			
Total 4100.0 · Interest Earnings	2,087.03	7,500.00	-5,412.97	27.8%
4400.0 · Other Income 1				
4405 · Cash Carryover previous year	227,409.00	200,000.00	27,409.00	113.7%
4410 · Miscellaneous Income	22,833.33	4,000.00	18,833.33	570.8%
4460 · Equip Reserve Fund				
4461 · Equipment Reserve Fund Expense	-100,835.76	-100,000.00	-835.76	100.8%
4462 · Equip Reserve CashCF Prev Yr	187,067.00	75,589.00	111,478.00	247.5%
4463 · Equipment Reserve Fund Income	25,000.00	25,000.00	0.00	100.0%
4464 · Equip Reserve Fund Interest	0.00	400.00	-400.00	0.0%
4460 · Equip Reserve Fund - Other	0.00	0.00	0.00	0.0%
Total 4460 · Equip Reserve Fund	111,231.24	989.00	110,242.24	11,246.8%
Total 4400.0 · Other Income 1	361,473.57	204,989.00	156,484.57	176.3%
Total Income	886,007.28	675,571.00	210,436.28	131.1%
Gross Profit	886,007.28	675,571.00	210,436.28	131.1%
Expense				
5000.0 · ADMINISTRATION				
5000.1 · PERSONAL SERVICES				
5000.2 · Wages				
5010 · Chief Salary	78,600.00	78,000.00	600.00	100.8%
5015 · Office Worker/Admin Assistant	11,886.67	12,000.00	-113.33	99.1%
5025 · Part-Time Fire Fighter	6,776.14	10,000.00	-3,223.86	67.8%
5027 · Firefighter / EMT	79,038.84	86,000.00	-6,961.16	91.9%
5030 · FF/EMT Training Coord. Pay	43,908.36	46,000.00	-2,091.64	95.5%
Total 5000.2 · Wages	220,210.01	232,000.00	-11,789.99	94.9%
5050.2 · Payroll Taxes & Benefits				
5055 · FICA	17,146.08	19,348.00	-2,201.92	88.6%
5060 · Medicare	0.00	0.00	0.00	0.0%
5065 · PERS	35,146.92	34,000.00	1,146.92	103.4%
5070 · Health Insurance	42,643.28	40,000.00	2,643.28	106.6%
5075 · State WBF	268.72	652.00	-383.28	41.2%
5050.2 · Payroll Taxes & Benefits - Other	0.00			
Total 5050.2 · Payroll Taxes & Benefits	95,205.00	94,000.00	1,205.00	101.3%
5000.1 · PERSONAL SERVICES - Other	10.50			
Total 5000.1 · PERSONAL SERVICES	315,425.51	326,000.00	-10,574.49	96.8%
5100.2 · MATERIALS & SERVICES				
5111 · Bank Service Charges	195.04	200.00	-4.96	97.5%
5115 · Office Supplies	2,435.87	1,100.00	1,335.87	221.4%
5120 · Legal Services & Fees	5,862.00	3,000.00	2,862.00	195.4%
5125 · Audit	9,700.00	10,000.00	-300.00	97.0%
5130 · Property & Liability Insurance	13,174.00	19,000.00	-5,826.00	69.3%
5140 · Budget Publication	0.00	0.00	0.00	0.0%
5155 · Dues & Subscriptions	4,078.17	5,000.00	-921.83	81.6%
5160 · Fidelity Bond	498.00	550.00	-52.00	90.5%
5170 · Board Training Expense	0.00	2,000.00	-2,000.00	0.0%
5175 · Board Travel	0.00	5,000.00	-5,000.00	0.0%
5180 · Board Administrative Expenses	329.32	300.00	29.32	109.8%
5185 · Office Equipment (small)	597.83	1,000.00	-402.17	59.8%
5190 · Copier Lease	2,175.42	1,500.00	675.42	145.0%
5191 · Communication Equipment	478.05	1,500.00	-1,021.95	31.9%
5192 · Copier Expense	642.54	500.00	142.54	128.5%
Total 5100.2 · MATERIALS & SERVICES	40,166.24	50,650.00	-10,483.76	79.3%
Total 5000.0 · ADMINISTRATION	355,591.75	376,650.00	-21,058.25	94.4%
6000.0 · FIREFIGHTING AND RESCUE				
6100.2 · MATERIALS & SERVICES				
6010 · Chief's Expense	-55.01	1,000.00	-1,055.01	-5.5%
6015 · Fire Prevention	2,892.23	2,400.00	492.23	120.5%
6020 · Logistics/Meals	402.02	1,500.00	-1,097.98	26.8%
6025 · Volunteer Expense	14,481.72	15,000.00	-518.28	96.5%
6030 · Gas, Oil, Tires	9,459.67	18,000.00	-8,540.33	52.6%
6035 · Volunteer Insurance	6,654.16	8,000.00	-1,345.84	83.2%
6040 · Liability/Workers Comp Insuranc	7,520.74	7,500.00	20.74	100.3%
6045 · Utilities	19,281.73	23,000.00	-3,718.27	83.8%
6050 · Dispatch Assessment	21,604.97	15,000.00	6,604.97	144.0%
6055 · Training	7,616.91	6,900.00	716.91	110.4%
6060 · EMT Supplies	8,095.37	7,000.00	1,095.37	115.6%

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6065 · Building & Ground	10,634.37	8,000.00	2,634.37	132.9%
6070 · Vehicle Repair and Maintenance	8,877.95	11,000.00	-2,122.05	80.7%
6075 · Equipment Repair & Maint.	1,680.72	7,000.00	-5,319.28	24.0%
6080 · Fire Fighting Equipment	15,833.84	10,000.00	5,833.84	158.3%
6090 · Miscellaneous Supplies	290.41	500.00	-209.59	58.1%
6096 · EMT Education	12,205.49	20,000.00	-7,794.51	61.0%
Total 6100.2 · MATERIALS & SERVICES	147,477.29	161,800.00	-14,322.71	91.1%
6300.0 · CAPITAL OUTLAY				
6310 · Equipment - Fire & Rescue	4,566.43	5,000.00	-433.57	91.3%
6320 · Station 2 Property	0.00	0.00	0.00	0.0%
6323 · Training Equipment	9,741.60	10,000.00	-258.40	97.4%
Total 6300.0 · CAPITAL OUTLAY	14,308.03	15,000.00	-691.97	95.4%
Total 6000.0 · FIREFIGHTING AND RESCUE	161,785.32	176,800.00	-15,014.68	91.5%
69800 · Uncategorized Expenses	0.00			
7000.0 · Debt Service - Equipment Fund				
6048 · Station 2 Loan Payment - Princi	13,212.43	13,213.00	-0.57	100.0%
6049 · Station 2 Loan Pymnt - Interest	2,357.52	2,358.00	-0.48	100.0%
7041 · Engine Lease Principal	40,436.30	47,000.00	-6,563.70	86.0%
7042 · Engine Lease Interest	9,244.59	3,000.00	6,244.59	308.2%
Total 7000.0 · Debt Service - Equipment Fund	65,250.84	65,571.00	-320.16	99.5%
8000.0 · Contingency				
8010 · General Operating Contingency	0.00	30,560.00	-30,560.00	0.0%
Total 8000.0 · Contingency	0.00	30,560.00	-30,560.00	0.0%
8100.0 · Transfers				
8110 · From General Fund to Equip Res	25,000.00	25,000.00	0.00	100.0%
Total 8100.0 · Transfers	25,000.00	25,000.00	0.00	100.0%
Total Expense	607,627.91	674,581.00	-66,953.09	90.1%
Net Income	278,379.37	990.00	277,389.37	28,119.1%