

LOWELL RFPD
Profit & Loss Budget vs. Actual
 July 2019 through June 2020

	Jul '19 - Jun 20	Budget	\$ Over Budget	% of Budget
Income				
4000.0 · Property Taxes				
4010 · Current Taxes - General Fund	491,628.93	455,082.00	36,546.93	108.0%
4020 · Previous Years Taxes	924.93	8,000.00	-7,075.07	11.6%
4000.0 · Property Taxes - Other	0.00	0.00	0.00	0.0%
Total 4000.0 · Property Taxes	492,553.86	463,082.00	29,471.86	106.4%
4100.0 · Interest Earnings				
4110 · LGIP Interest - GF	8,939.15	7,500.00	1,439.15	119.2%
4111 · Interest - Banner Checking	23.80			
Total 4100.0 · Interest Earnings	8,962.95	7,500.00	1,462.95	119.5%
4200.0 · Grants				
4215 · Safety Grant	0.00			
Total 4200.0 · Grants	0.00			
4400.0 · Other Income 1				
4405 · Cash Carryover previous year	0.00	292,247.00	-292,247.00	0.0%
4410 · Miscellaneous Income	4,756.50	4,000.00	756.50	118.9%
Total 4400.0 · Other Income 1	4,756.50	296,247.00	-291,490.50	1.6%
Total Income	506,273.31	766,829.00	-260,555.69	66.0%
Gross Profit	506,273.31	766,829.00	-260,555.69	66.0%
Expense				
5000.0 · ADMINISTRATION				
5000.1 · PERSONAL SERVICES				
5000.2 · Wages				
5010 · Chief Salary	64,583.37	72,200.00	-7,616.63	89.5%
5015 · Office Worker/Admin Assistant	8,080.00	10,000.00	-1,920.00	80.8%
5025 · Part-Time Fire Fighter	0.00	2,500.00	-2,500.00	0.0%
5027 · Firefighter / EMT	95,711.24	115,902.00	-20,190.76	82.6%
5030 · FF/EMT Training Coord. Pay	398.59	0.00	398.59	100.0%
5040 · Draws from Salary	0.00			
Total 5000.2 · Wages	168,773.20	200,602.00	-31,828.80	84.1%
5050.2 · Payroll Taxes & Benefits				
5055 · FICA	12,911.15	23,598.00	-10,686.85	54.7%
5065 · PERS	13,363.59	18,800.00	-5,436.41	71.1%
5070 · Health Insurance	47,233.41	50,000.00	-2,766.59	94.5%
5075 · State WBF	72.18	3,500.00	-3,427.82	2.1%
5050.2 · Payroll Taxes & Benefits - Other	1,400.00			
Total 5050.2 · Payroll Taxes & Benefits	74,980.33	95,898.00	-20,917.67	78.2%
5000.1 · PERSONAL SERVICES - Other	120.08			
Total 5000.1 · PERSONAL SERVICES	243,873.61	296,500.00	-52,626.39	82.3%
5100.2 · MATERIALS & SERVICES				
5111 · Bank Service Charges	57.49	200.00	-142.51	28.7%
5115 · Office Supplies	2,218.34	2,500.00	-281.66	88.7%
5120 · Legal Services & Fees	1,222.32	3,000.00	-1,777.68	40.7%
5125 · Audit	9,700.00	10,000.00	-300.00	97.0%
5130 · Property & Liability Insurance	9,167.50	17,000.00	-7,832.50	53.9%
5145 · Election Expense	409.17	300.00	109.17	136.4%
5155 · Dues & Subscriptions	4,084.19	2,500.00	1,584.19	163.4%
5160 · Fidelity Bond	498.00	550.00	-52.00	90.5%
5170 · Board Training Expense	628.00	2,000.00	-1,372.00	31.4%
5175 · Board Travel	3,084.76	5,000.00	-1,915.24	61.7%
5180 · Board Administrative Expenses	0.00	500.00	-500.00	0.0%
5185 · Office Equipment (small)	0.00	1,500.00	-1,500.00	0.0%
5190 · Copier Lease	1,095.68	1,300.00	-204.32	84.3%
5191 · Communication Equipment	1,104.05	1,700.00	-595.95	64.9%

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5192 · Copier Expense	360.57	300.00	60.57	120.2%
Total 5100.2 · MATERIALS & SERVICES	33,630.07	48,350.00	-14,719.93	69.6%
Total 5000.0 · ADMINISTRATION	277,503.68	344,850.00	-67,346.32	80.5%
6000.0 · FIREFIGHTING AND RESCUE				
6100.2 · MATERIALS & SERVICES				
6010 · Chief's Expense	650.79	2,000.00	-1,349.21	32.5%
6015 · Fire Prevention	640.00	2,800.00	-2,160.00	22.9%
6020 · Logistics/Meals	605.87	1,500.00	-894.13	40.4%
6025 · Volunteer Expense	20,617.31	15,000.00	5,617.31	137.4%
6030 · Gas, Oil, Tires	10,173.94	15,000.00	-4,826.06	67.8%
6035 · Volunteer Insurance	8,286.26	10,800.00	-2,513.74	76.7%
6040 · Liability/Workers Comp Insuranc	2,074.78	7,500.00	-5,425.22	27.7%
6045 · Utilities	21,576.03	19,000.00	2,576.03	113.6%
6050 · Dispatch Assessment	20,491.00	20,000.00	491.00	102.5%
6055 · Training	2,969.01	6,900.00	-3,930.99	43.0%
6060 · EMT Supplies	3,870.02	7,000.00	-3,129.98	55.3%
6065 · Building & Ground	14,438.98	8,000.00	6,438.98	180.5%
6070 · Vehicle Repair and Maintenance	7,720.09	11,300.00	-3,579.91	68.3%
6075 · Equipment Repair & Maint.	8,228.41	7,500.00	728.41	109.7%
6080 · Fire Fighting Equipment	12,096.52	10,000.00	2,096.52	121.0%
6085 · Household Supplies	67.93			
6090 · Miscellaneous Supplies	537.56	500.00	37.56	107.5%
6096 · EMT Education	14,841.94	20,000.00	-5,158.06	74.2%
Total 6100.2 · MATERIALS & SERVICES	149,886.44	164,800.00	-14,913.56	91.0%
6300.0 · CAPITAL OUTLAY				
6310 · Equipment - Fire & Rescue	4,877.16	5,000.00	-122.84	97.5%
6320 · Station 2 Property	14,064.08	40,000.00	-25,935.92	35.2%
6323 · Training Equipment	10,000.00	10,000.00	0.00	100.0%
6324 · Turnouts	9,213.29	10,000.00	-786.71	92.1%
Total 6300.0 · CAPITAL OUTLAY	38,154.53	65,000.00	-26,845.47	58.7%
Total 6000.0 · FIREFIGHTING AND RESCUE	188,040.97	229,800.00	-41,759.03	81.8%
69800 · Uncategorized Expenses	0.43			
7000.0 · Debt Service - Equipment Fund				
6048 · Station 2 Loan Payment - Princi	12,681.09	12,682.00	-0.91	100.0%
6049 · Station 2 Loan Pymnt - Interest	2,888.86	2,889.00	-0.14	100.0%
7041 · Tender Lease Principal	17,240.18	17,241.00	-0.82	100.0%
7042 · Tender Lease Interest	722.36	723.00	-0.64	99.9%
Total 7000.0 · Debt Service - Equipment Fund	33,532.49	33,535.00	-2.51	100.0%
8000.0 · Contingency	0.00	108,644.00	-108,644.00	0.0%
8100.0 · Transfers				
8110 · From General Fund to Equip Res	0.00	50,000.00	-50,000.00	0.0%
8115 · To Equip Res from General Fund	0.00	-50,000.00	50,000.00	0.0%
Total 8100.0 · Transfers	0.00	0.00	0.00	0.0%
Total Expense	499,077.57	716,829.00	-217,751.43	69.6%
Net Income	7,195.74	50,000.00	-42,804.26	14.4%