

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	505,095.75	455,082.00	50,013.75	111.0%
4020 · Previous Years Taxes	6,899.35	8,000.00	-1,100.65	86.2%
Total 4000.0 · Property Taxes	511,995.10	463,082.00	48,913.10	110.6%
4100.0 · Interest Earnings				
4110 · LGIP Interest - GF	1,945.18	7,500.00	-5,554.82	25.9%
4111 · Interest - Banner Checking	14.89			
Total 4100.0 · Interest Earnings	1,960.07	7,500.00	-5,539.93	26.1%
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%
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	875,428.74	675,571.00	199,857.74	129.6%
Gross Profit	875,428.74	675,571.00	199,857.74	129.6%
Expense				
5000.0 · ADMINISTRATION				
5000.1 · PERSONAL SERVICES				
5000.2 · Wages				
5010 · Chief Salary	72,050.00	78,000.00	-5,950.00	92.4%
5015 · Office Worker/Admin Assistant	10,866.67	12,000.00	-1,133.33	90.6%
5025 · Part-Time Fire Fighter	6,776.14	10,000.00	-3,223.86	67.8%
5027 · Firefighter / EMT	73,626.84	86,000.00	-12,373.16	85.6%
5030 · FF/EMT Training Coord. Pay	40,087.92	46,000.00	-5,912.08	87.1%
Total 5000.2 · Wages	203,407.57	232,000.00	-28,592.43	87.7%
5050.2 · Payroll Taxes & Benefits				
5055 · FICA	15,860.71	19,348.00	-3,487.29	82.0%
5065 · PERS	31,967.51	34,000.00	-2,032.49	94.0%
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%
Total 5050.2 · Payroll Taxes & Benefits	90,740.22	94,000.00	-3,259.78	96.5%
Total 5000.1 · PERSONAL SERVICES	294,147.79	326,000.00	-31,852.21	90.2%
5100.2 · MATERIALS & SERVICES				
5111 · Bank Service Charges	195.04	200.00	-4.96	97.5%
5115 · Office Supplies	2,284.98	1,100.00	1,184.98	207.7%
5120 · Legal Services & Fees	5,862.00	3,000.00	2,862.00	195.4%
5125 · Audit	0.00	10,000.00	-10,000.00	0.0%
5130 · Property & Liability Insurance	13,174.00	19,000.00	-5,826.00	69.3%
5155 · Dues & Subscriptions	3,752.92	5,000.00	-1,247.08	75.1%
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	2,087.04	1,500.00	587.04	139.1%
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	29,901.72	50,650.00	-20,748.28	59.0%
Total 5000.0 · ADMINISTRATION	324,049.51	376,650.00	-52,600.49	86.0%
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	2,927.24	2,400.00	527.24	122.0%
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	9,459.79	18,000.00	-8,540.21	52.6%
6035 · Volunteer Insurance	6,654.16	8,000.00	-1,345.84	83.2%

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6040 · Liability/Workers Comp Insuranc	7,520.74	7,500.00	20.74	100.3%
6045 · Utilities	19,071.33	23,000.00	-3,928.67	82.9%
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	7,944.92	7,000.00	944.92	113.5%
6065 · Building & Ground	10,375.07	8,000.00	2,375.07	129.7%
6070 · Vehicle Repair and Maintenance	8,701.18	11,000.00	-2,298.82	79.1%
6075 · Equipment Repair & Maint.	1,680.72	7,000.00	-5,319.28	24.0%
6080 · Fire Fighting Equipment	15,660.99	10,000.00	5,660.99	156.6%
6085 · Household Supplies	21.93			
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	146,564.58	161,800.00	-15,235.42	90.6%
6300.0 · CAPITAL OUTLAY				
6310 · Equipment - Fire & Rescue	4,566.43	5,000.00	-433.57	91.3%
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	160,872.61	176,800.00	-15,927.39	91.0%
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	575,172.96	674,581.00	-99,408.04	85.3%
Net Income	300,255.78	990.00	299,265.78	30,328.9%