

LOWELL RFPD
Profit & Loss Budget vs. Actual
 July through November 2018

	Jul - Nov 18	Budget	\$ Over Budget	% of Budget
Income				
4000.0 · Property Taxes				
4010 · Current Taxes - General Fund	302,069.79	425,606.00	-123,536.21	71.0%
4020 · Previous Years Taxes	1,734.96	8,000.00	-6,265.04	21.7%
4000.0 · Property Taxes - Other	0.00	0.00	0.00	0.0%
Total 4000.0 · Property Taxes	303,804.75	433,606.00	-129,801.25	70.1%
4100.0 · Interest Earnings				
4110 · LGIP Interest - GF	4,564.78	0.00	4,564.78	100.0%
4111 · Interest - Banner Checking	10.17			
4100.0 · Interest Earnings - Other	0.00	1,200.00	-1,200.00	0.0%
Total 4100.0 · Interest Earnings	4,574.95	1,200.00	3,374.95	381.2%
4400.0 · Other Income 1				
4405 · Cash Carryover previous year	0.00	308,000.00	-308,000.00	0.0%
4410 · Miscellaneous Income	731.48	4,000.00	-3,268.52	18.3%
4400.0 · Other Income 1 - Other	4,000.00			
Total 4400.0 · Other Income 1	4,731.48	312,000.00	-307,268.52	1.5%
49900 · Uncategorized Income	3.78			
Total Income	313,114.96	746,806.00	-433,691.04	41.9%
Expense				
5000.0 · ADMINISTRATION				
5000.1 · PERSONAL SERVICES				
5000.2 · Wages				
5010 · Chief Salary	28,333.35	70,000.00	-41,666.65	40.5%
5015 · Office Worker/Admin Assistant	1,750.00	10,000.00	-8,250.00	17.5%
5025 · Part-Time Fire Fighter	300.00	2,500.00	-2,200.00	12.0%
5026 · Contract Services	0.00	0.00	0.00	0.0%
5027 · Firefighter / EMT	14,392.80	34,000.00	-19,607.20	42.3%
5030 · FF/EMT Training Coord. Pay	13,521.35	41,000.00	-27,478.65	33.0%
5040 · Draws from Salary	0.00	0.00	0.00	0.0%
Total 5000.2 · Wages	58,297.50	157,500.00	-99,202.50	37.0%
5050.2 · Payroll Taxes & Benefits				
5055 · FICA	4,459.77	16,000.00	-11,540.23	27.9%
5065 · PERS	3,939.43	10,000.00	-6,060.57	39.4%
5070 · Health Insurance	14,603.96	35,000.00	-20,396.04	41.7%
5075 · State WBF	3,210.85	0.00	3,210.85	100.0%
5050.2 · Payroll Taxes & Benefits - Other	35.37	0.00	35.37	100.0%
Total 5050.2 · Payroll Taxes & Benefits	26,249.38	61,000.00	-34,750.62	43.0%

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Total 5000.1 · PERSONAL SERVICES	84,546.88	218,500.00	-133,953.12	38.7%
5100.2 · MATERIALS & SERVICES				
5111 · Bank Service Charges	165.78	300.00	-134.22	55.3%
5115 · Office Supplies	880.77	2,500.00	-1,619.23	35.2%
5120 · Legal Services & Fees	285.07	3,000.00	-2,714.93	9.5%
5125 · Audit	0.00	6,000.00	-6,000.00	0.0%
5127 · Bookkeeping Services	0.00	0.00	0.00	0.0%
5130 · Property & Liability Insurance	0.00	16,100.00	-16,100.00	0.0%
5140 · Budget Publication	0.00	500.00	-500.00	0.0%
5145 · Election Expense	0.00	100.00	-100.00	0.0%
5150 · Filing Fees	0.00	100.00	-100.00	0.0%
5155 · Dues & Subscriptions	1,293.91	2,200.00	-906.09	58.8%
5160 · Fidelity Bond	498.00	800.00	-302.00	62.3%
5165 · Interest Expense	0.00	100.00	-100.00	0.0%
5170 · Board Training Expense	1,570.00	1,500.00	70.00	104.7%
5175 · Board Travel	1,960.24	4,500.00	-2,539.76	43.6%
5180 · Board Administrative Expenses	0.00	500.00	-500.00	0.0%
5185 · Office Equipment (small)	1,304.94	3,000.00	-1,695.06	43.5%
5190 · Copier Lease	464.58	1,400.00	-935.42	33.2%
5191 · Communication Equipment	0.00	1,800.00	-1,800.00	0.0%
5192 · Copier Expense	100.96	500.00	-399.04	20.2%
5195 · Reconciliation Discrepancies	0.00			
5196 · Instructor Expense (Pay)	360.00	0.00	360.00	100.0%
Total 5100.2 · MATERIALS & SERVICES	8,884.25	44,900.00	-36,015.75	19.8%
5300.3 · CAPITAL OUTLAY				
5315 · Buildings and Grounds	0.00	0.00	0.00	0.0%
Total 5300.3 · CAPITAL OUTLAY	0.00	0.00	0.00	0.0%
Total 5000.0 · ADMINISTRATION	93,431.13	263,400.00	-169,968.87	35.5%
6000.0 · FIREFIGHTING AND RESCUE				
6100.2 · MATERIALS & SERVICES				
6010 · Chief's Expense	798.22	2,000.00	-1,201.78	39.9%
6015 · Fire Prevention	1,962.32	2,800.00	-837.68	70.1%
6020 · Logistics/Meals	504.65	1,500.00	-995.35	33.6%
6025 · Volunteer Expense	3,249.71	15,000.00	-11,750.29	21.7%
6030 · Gas, Oil, Tires	3,060.82	10,000.00	-6,939.18	30.6%
6035 · Volunteer Insurance	1,450.80	7,300.00	-5,849.20	19.9%
6040 · Liability/Workers Comp Insuranc	2,331.89	7,800.00	-5,468.11	29.9%
6045 · Utilities				
6046 · Station 2	177.05	0.00	177.05	100.0%
6045 · Utilities - Other	6,292.77	19,000.00	-12,707.23	33.1%
Total 6045 · Utilities	6,469.82	19,000.00	-12,530.18	34.1%

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6050 · Dispatch Assessment	0.00	18,500.00	-18,500.00	0.0%
6055 · Training	1,121.97	6,900.00	-5,778.03	16.3%
6060 · EMT Supplies	2,963.21	7,210.00	-4,246.79	41.1%
6065 · Building & Ground	2,593.42	10,300.00	-7,706.58	25.2%
6070 · Vehicle Repair and Maintenance	1,958.25	11,330.00	-9,371.75	17.3%
6075 · Equipment Repair & Maint.	3,868.07	7,210.00	-3,341.93	53.6%
6080 · Fire Fighting Equipment	2,469.37	10,000.00	-7,530.63	24.7%
6085 · Household Supplies	199.86	1,545.00	-1,345.14	12.9%
6090 · Miscellaneous Supplies	0.00	500.00	-500.00	0.0%
6095 · Fire Fighting Supplies	397.80	0.00	397.80	100.0%
6096 · EMT Education	6,897.00	20,000.00	-13,103.00	34.5%
Total 6100.2 · MATERIALS & SERVICES	42,297.18	158,895.00	-116,597.82	26.6%
6300.0 · CAPITAL OUTLAY				
6310 · Equipment - Fire & Rescue	0.00	5,000.00	-5,000.00	0.0%
6320 · Station 2 Property	15,338.83	50,000.00	-34,661.17	30.7%
6323 · Training Equipment	0.00	10,000.00	-10,000.00	0.0%
6324 · Turnouts	59,775.00	60,000.00	-225.00	99.6%
6300.0 · CAPITAL OUTLAY - Other	160.00			
Total 6300.0 · CAPITAL OUTLAY	75,273.83	125,000.00	-49,726.17	60.2%
Total 6000.0 · FIREFIGHTING AND RESCUE	117,571.01	283,895.00	-166,323.99	41.4%
69800 · Uncategorized Expenses	0.46			
7000.0 · Debt Service - Equipment Fund				
6048 · Station 2 Loan Payment - Princi	0.00	11,682.00	-11,682.00	0.0%
6049 · Station 2 Loan Pymnt - Interest	0.00	3,889.00	-3,889.00	0.0%
7010 · Fire Truck Principal	0.00	15,882.00	-15,882.00	0.0%
7015 · Fire Truck Interest	0.00	2,082.00	-2,082.00	0.0%
7041 · Tender Lease Principal	0.00	0.00	0.00	0.0%
7042 · Tender Lease Interest	0.00	0.00	0.00	0.0%
Total 7000.0 · Debt Service - Equipment Fund	0.00	33,535.00	-33,535.00	0.0%
8000.0 · Contingency	0.00	115,976.00	-115,976.00	0.0%
8100.0 · Transfers				
8110 · From General Fund to Equip Res	0.00	50,000.00	-50,000.00	0.0%
Total 8100.0 · Transfers	0.00	50,000.00	-50,000.00	0.0%
Total Expense	211,002.60	746,806.00	-535,803.40	28.3%
Net Income	102,112.36	0.00	102,112.36	100.0%