

LOWELL RFPD
Profit & Loss Budget vs. Actual
July 2018 through June 2019

	Jul '18 - Jun 19	Budget	\$ Over Budget	% of Budget
Income				
4000.0 · Property Taxes				
4010 · Current Taxes - General Fund	487,472.73	425,606.00	61,866.73	114.5%
4020 · Previous Years Taxes	2,526.93	8,000.00	-5,473.07	31.6%
4000.0 · Property Taxes - Other	0.00	0.00	0.00	0.0%
Total 4000.0 · Property Taxes	489,999.66	433,606.00	56,393.66	113.0%
4100.0 · Interest Earnings				
4110 · LGIP Interest - GF	14,563.21	0.00	14,563.21	100.0%
4111 · Interest - Banner Checking	24.34			
4100.0 · Interest Earnings - Other	0.00	1,200.00	-1,200.00	0.0%
Total 4100.0 · Interest Earnings	14,587.55	1,200.00	13,387.55	1,215.6%
4400.0 · Other Income 1				
4405 · Cash Carryover previous year	0.00	308,000.00	-308,000.00	0.0%
4410 · Miscellaneous Income	2,943.18	4,000.00	-1,056.82	73.6%
4400.0 · Other Income 1 - Other	4,000.00			
Total 4400.0 · Other Income 1	6,943.18	312,000.00	-305,056.82	2.2%
49900 · Uncategorized Income	607.18			
Total Income	512,137.57	746,806.00	-234,668.43	68.6%
Expense				
5000.0 · ADMINISTRATION				
5000.1 · PERSONAL SERVICES				
5000.2 · Wages				
5010 · Chief Salary	68,150.04	70,000.00	-1,849.96	97.4%
5015 · Office Worker/Admin Assistant	5,341.66	10,000.00	-4,658.34	53.4%
5025 · Part-Time Fire Fighter	300.00	2,500.00	-2,200.00	12.0%
5026 · Contract Services	50.00	0.00	50.00	100.0%
5027 · Firefighter / EMT	26,256.48	34,000.00	-7,743.52	77.2%
5030 · FF/EMT Training Coord. Pay	36,550.69	41,000.00	-4,449.31	89.1%
5040 · Draws from Salary	0.00	0.00	0.00	0.0%
Total 5000.2 · Wages	136,648.87	157,500.00	-20,851.13	86.8%
5050.2 · Payroll Taxes & Benefits				
5055 · FICA	10,457.48	16,000.00	-5,542.52	65.4%
5065 · PERS	9,693.87	10,000.00	-306.13	96.9%
5070 · Health Insurance	28,665.18	35,000.00	-6,334.82	81.9%
5075 · State WBF	3,158.75	0.00	3,158.75	100.0%
5050.2 · Payroll Taxes & Benefits - Other	35.37	0.00	35.37	100.0%
Total 5050.2 · Payroll Taxes & Benefits	52,010.65	61,000.00	-8,989.35	85.3%
5000.1 · PERSONAL SERVICES - Other	39.68			
Total 5000.1 · PERSONAL SERVICES	188,699.20	218,500.00	-29,800.80	86.4%
5100.2 · MATERIALS & SERVICES				
5111 · Bank Service Charges	366.47	300.00	66.47	122.2%
5115 · Office Supplies	1,838.73	2,500.00	-661.27	73.5%
5120 · Legal Services & Fees	2,240.50	3,000.00	-759.50	74.7%
5125 · Audit	3,650.00	6,000.00	-2,350.00	60.8%
5127 · Bookkeeping Services	0.00	0.00	0.00	0.0%
5130 · Property & Liability Insurance	8,166.00	16,100.00	-7,934.00	50.7%
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	2,153.91	2,200.00	-46.09	97.9%
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	2,539.90	4,500.00	-1,960.10	56.4%
5180 · Board Administrative Expenses	285.07	500.00	-214.93	57.0%
5185 · Office Equipment (small)	1,449.61	3,000.00	-1,550.39	48.3%
5190 · Copier Lease	1,251.34	1,400.00	-148.66	89.4%
5191 · Communication Equipment	1,508.76	1,800.00	-291.24	83.8%
5192 · Copier Expense	152.12	500.00	-347.88	30.4%
5195 · Reconciliation Discrepancies	0.00			
5196 · Instructor Expense (Pay)	0.00	0.00	0.00	0.0%
Total 5100.2 · MATERIALS & SERVICES	27,670.41	44,900.00	-17,229.59	61.6%
5300.3 · CAPITAL OUTLAY				
5315 · Buildings and Grounds	0.00	0.00	0.00	0.0%

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Total 5300.3 · CAPITAL OUTLAY	0.00	0.00	0.00	0.0%
Total 5000.0 · ADMINISTRATION	216,369.61	263,400.00	-47,030.39	82.1%
6000.0 · FIREFIGHTING AND RESCUE				
6100.2 · MATERIALS & SERVICES				
6010 · Chief's Expense	953.31	2,000.00	-1,046.69	47.7%
6015 · Fire Prevention	2,425.77	2,800.00	-374.23	86.6%
6020 · Logistics/Meals	1,356.49	1,500.00	-143.51	90.4%
6025 · Volunteer Expense	13,914.60	15,000.00	-1,085.40	92.8%
6030 · Gas, Oil, Tires	13,323.15	10,000.00	3,323.15	133.2%
6035 · Volunteer Insurance	5,371.05	7,300.00	-1,928.95	73.6%
6040 · Liability/Workers Comp Insuranc	3,959.88	7,800.00	-3,840.12	50.8%
6045 · Utilities				
6046 · Station 2	585.10	0.00	585.10	100.0%
6045 · Utilities - Other	19,543.53	19,000.00	543.53	102.9%
Total 6045 · Utilities	20,128.63	19,000.00	1,128.63	105.9%
6050 · Dispatch Assessment	18,770.00	18,500.00	270.00	101.5%
6055 · Training	3,780.96	6,900.00	-3,119.04	54.8%
6060 · EMT Supplies	4,541.27	7,210.00	-2,668.73	63.0%
6065 · Building & Ground	7,416.37	10,300.00	-2,883.63	72.0%
6070 · Vehicle Repair and Maintenance	9,757.81	11,330.00	-1,572.19	86.1%
6075 · Equipment Repair & Maint.	10,434.60	7,210.00	3,224.60	144.7%
6080 · Fire Fighting Equipment	7,756.38	10,000.00	-2,243.62	77.6%
6085 · Household Supplies	204.76	1,545.00	-1,340.24	13.3%
6090 · Miscellaneous Supplies	0.00	500.00	-500.00	0.0%
6095 · Fire Fighting Supplies	0.00	0.00	0.00	0.0%
6096 · EMT Education	19,393.00	20,000.00	-607.00	97.0%
Total 6100.2 · MATERIALS & SERVICES	143,488.03	158,895.00	-15,406.97	90.3%
6300.0 · CAPITAL OUTLAY				
6310 · Equipment - Fire & Rescue	0.00	5,000.00	-5,000.00	0.0%
6320 · Station 2 Property	17,375.90	50,000.00	-32,624.10	34.8%
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%
Total 6300.0 · CAPITAL OUTLAY	77,150.90	125,000.00	-47,849.10	61.7%
Total 6000.0 · FIREFIGHTING AND RESCUE	220,638.93	283,895.00	-63,256.07	77.7%
7000.0 · Debt Service - Equipment Fund				
6048 · Station 2 Loan Payment - Princi	11,681.65	11,682.00	-0.35	100.0%
6049 · Station 2 Loan Pymnt - Interest	3,888.30	3,889.00	-0.70	100.0%
7010 · Fire Truck Principal	16,546.86	15,882.00	664.86	104.2%
7015 · Fire Truck Interest	1,415.68	2,082.00	-666.32	68.0%
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	33,532.49	33,535.00	-2.51	100.0%
8000.0 · Contingency	95,000.00	115,976.00	-20,976.00	81.9%
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	565,541.03	746,806.00	-181,264.97	75.7%
Net Income	-53,403.46	0.00	-53,403.46	100.0%