

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

	Jul - Sep 21	Budget	\$ Over Budget	% of Budget
Income				
4000.0 · Property Taxes				
4010 · Current Taxes - General Fund	1,835.01	494,052.00	-492,216.99	0.4%
4020 · Previous Years Taxes	1,815.38	8,000.00	-6,184.62	22.7%
Total 4000.0 · Property Taxes	3,650.39	502,052.00	-498,401.61	0.7%
4100.0 · Interest Earnings				
4110 · LGIP Interest - GF	272.18	7,500.00	-7,227.82	3.6%
4111 · Interest - Banner Checking	2.08			
Total 4100.0 · Interest Earnings	274.26	7,500.00	-7,225.74	3.7%
4400.0 · Other Income 1				
4405 · Cash Carryover previous year	0.00	200,000.00	-200,000.00	0.0%
4410 · Miscellaneous Income	2,561.56	4,000.00	-1,438.44	64.0%
4420 · Sale of Assets	7,100.00			
Total 4400.0 · Other Income 1	9,661.56	204,000.00	-194,338.44	4.7%
Total Income	13,586.21	713,552.00	-699,965.79	1.9%
Gross Profit	13,586.21	713,552.00	-699,965.79	1.9%
Expense				
5000.0 · ADMINISTRATION				
5000.1 · PERSONAL SERVICES				
5000.2 · Wages				
5010 · Chief Salary	20,235.00	81,000.00	-60,765.00	25.0%
5015 · Office Worker/Admin Assistant	3,101.20	12,500.00	-9,398.80	24.8%
5025 · Part-Time Fire Fighter	0.00	10,000.00	-10,000.00	0.0%
5027 · Firefighter / EMT	17,987.26	80,000.00	-62,012.74	22.5%
5030 · FF/EMT Training Coord. Pay	10,764.16	47,500.00	-36,735.84	22.7%
Total 5000.2 · Wages	52,087.62	231,000.00	-178,912.38	22.5%
5050.2 · Payroll Taxes & Benefits				
5055 · FICA	6,206.90	20,100.00	-13,893.10	30.9%
5065 · PERS	7,399.42	45,000.00	-37,600.58	16.4%
5070 · Health Insurance	12,637.39	50,000.00	-37,362.61	25.3%
5075 · State WBF	62.79	500.00	-437.21	12.6%
Total 5050.2 · Payroll Taxes & Benefits	26,306.50	115,600.00	-89,293.50	22.8%
5000.1 · PERSONAL SERVICES - Other	32.82			
Total 5000.1 · PERSONAL SERVICES	78,426.94	346,600.00	-268,173.06	22.6%
5100.2 · MATERIALS & SERVICES				
5111 · Bank Service Charges	37.15	200.00	-162.85	18.6%
5115 · Office Supplies	536.57	1,100.00	-563.43	48.8%
5120 · Legal Services & Fees	0.00	3,000.00	-3,000.00	0.0%
5125 · Audit	1,000.00	7,500.00	-6,500.00	13.3%
5130 · Property & Liability Insurance	12,157.00	19,000.00	-6,843.00	64.0%
5145 · Election Expense	428.66	300.00	128.66	142.9%
5155 · Dues & Subscriptions	1,776.61	5,200.00	-3,423.39	34.2%
5160 · Fidelity Bond	533.00	550.00	-17.00	96.9%
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	0.00	300.00	-300.00	0.0%
5185 · Office Equipment (small)	0.00	1,000.00	-1,000.00	0.0%
5190 · Copier Lease	624.98	1,500.00	-875.02	41.7%
5191 · Communication Equipment	835.00	1,500.00	-665.00	55.7%
5192 · Copier Expense	98.28	500.00	-401.72	19.7%
Total 5100.2 · MATERIALS & SERVICES	18,027.25	48,650.00	-30,622.75	37.1%
Total 5000.0 · ADMINISTRATION	96,454.19	395,250.00	-298,795.81	24.4%
6000.0 · FIREFIGHTING AND RESCUE				
6100.2 · MATERIALS & SERVICES				
6010 · Chief's Expense	105.00	1,000.00	-895.00	10.5%
6015 · Fire Prevention	160.00	2,500.00	-2,340.00	6.4%
6020 · Logistics/Meals	160.84	1,500.00	-1,339.16	10.7%
6025 · Volunteer Expense	1,836.81	15,000.00	-13,163.19	12.2%
6030 · Gas, Oil, Tires	5,374.04	18,000.00	-12,625.96	29.9%
6035 · Volunteer Insurance	1,637.60	8,000.00	-6,362.40	20.5%
6040 · Liability/Workers Comp Insuranc	-316.84	7,500.00	-7,816.84	-4.2%
6045 · Utilities				
6046 · Station 2	225.15			

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

	Jul - Sep 21	Budget	\$ Over Budget	% of Budget
6045 · Utilities - Other	4,349.80	23,000.00	-18,650.20	18.9%
Total 6045 · Utilities	4,574.95	23,000.00	-18,425.05	19.9%
6050 · Dispatch Assessment	0.00	15,000.00	-15,000.00	0.0%
6055 · Training	3,183.50	7,000.00	-3,816.50	45.5%
6060 · EMT Supplies	1,097.63	7,000.00	-5,902.37	15.7%
6065 · Building & Ground	4,914.63	8,000.00	-3,085.37	61.4%
6070 · Vehicle Repair and Maintenance	2,620.90	11,000.00	-8,379.10	23.8%
6075 · Equipment Repair & Maint.	848.13	7,000.00	-6,151.87	12.1%
6080 · Fire Fighting Equipment	4,177.10	10,000.00	-5,822.90	41.8%
6085 · Household Supplies	15.25			
6090 · Miscellaneous Supplies	0.00	500.00	-500.00	0.0%
6096 · EMT Education	0.00	20,000.00	-20,000.00	0.0%
6101 · Grant - Radio Grant	0.00	7,000.00	-7,000.00	0.0%
Total 6100.2 · MATERIALS & SERVICES	30,389.54	169,000.00	-138,610.46	18.0%
6300.0 · CAPITAL OUTLAY				
6320 · Station 2 Property	0.00	7,500.00	-7,500.00	0.0%
6324 · Turnouts	0.00	10,000.00	-10,000.00	0.0%
Total 6300.0 · CAPITAL OUTLAY	0.00	17,500.00	-17,500.00	0.0%
Total 6000.0 · FIREFIGHTING AND RESCUE	30,389.54	186,500.00	-156,110.46	16.3%
7000.0 · Debt Service - Equipment Fund				
6048 · Station 2 Loan Payment - Princi	0.00	13,766.03	-13,766.03	0.0%
6049 · Station 2 Loan Pymnt - Interest	0.00	1,803.92	-1,803.92	0.0%
7041 · Engine Lease Principal	0.00	38,515.05	-38,515.05	0.0%
7042 · Engine Lease Interest	0.00	11,166.00	-11,166.00	0.0%
Total 7000.0 · Debt Service - Equipment Fund	0.00	65,251.00	-65,251.00	0.0%
8000.0 · Contingency				
8010 · General Operating Contingency	0.00	41,551.00	-41,551.00	0.0%
Total 8000.0 · Contingency	0.00	41,551.00	-41,551.00	0.0%
8100.0 · Transfers				
8110 · From General Fund to Equip Res	0.00	25,000.00	-25,000.00	0.0%
Total 8100.0 · Transfers	0.00	25,000.00	-25,000.00	0.0%
Total Expense	126,843.73	713,552.00	-586,708.27	17.8%
Net Income	-113,257.52	0.00	-113,257.52	100.0%