

LOWELL RFPD
Profit & Loss Budget vs. Actual
July 1, 2021 through February 2, 2022

	Jul 1, '21 - Feb 2, 22	Budget	\$ Over Budget	% of Budget
Income				
4000.0 · Property Taxes				
4010 · Current Taxes - General Fund	531,791.08	494,052.00	37,739.08	107.6%
4020 · Previous Years Taxes	4,879.37	8,000.00	-3,120.63	61.0%
Total 4000.0 · Property Taxes	536,670.45	502,052.00	34,618.45	106.9%
4100.0 · Interest Earnings				
4110 · LGIP Interest - GF	729.16	7,500.00	-6,770.84	9.7%
4111 · Interest - Banner Checking	5.91	0.00	5.91	100.0%
Total 4100.0 · Interest Earnings	735.07	7,500.00	-6,764.93	9.8%
4400.0 · Other Income 1				
4405 · Cash Carryover previous year	155,326.00	155,276.00	50.00	100.0%
4410 · Miscellaneous Income	4,720.20	4,000.00	720.20	118.0%
4420 · Sale of Assets	7,100.00	0.00	7,100.00	100.0%
4460 · Equip Reserve Fund				
4462 · Equip Reserve CashCF Prev Yr	111,651.00	111,651.00	0.00	100.0%
Total 4460 · Equip Reserve Fund	111,651.00	111,651.00	0.00	100.0%
Total 4400.0 · Other Income 1	278,797.20	270,927.00	7,870.20	102.9%
Total Income	816,202.72	780,479.00	35,723.72	104.6%
Gross Profit	816,202.72	780,479.00	35,723.72	104.6%
Expense				
5000.0 · ADMINISTRATION				
5000.1 · PERSONAL SERVICES				
5000.2 · Wages				
5010 · Chief Salary	47,215.00	81,000.00	-33,785.00	58.3%
5015 · Office Worker/Admin Assistant	6,551.70	12,500.00	-5,948.30	52.4%
5025 · Part-Time Fire Fighter	1,006.94	10,000.00	-8,993.06	10.1%
5027 · Firefighter / EMT	47,755.30	80,000.00	-32,244.70	59.7%
5030 · FF/EMT Training Coord. Pay	27,413.05	47,500.00	-20,086.95	57.7%
Total 5000.2 · Wages	129,941.99	231,000.00	-101,058.01	56.3%
5050.2 · Payroll Taxes & Benefits				
5055 · FICA	12,085.73	20,100.00	-8,014.27	60.1%
5065 · PERS	17,951.45	45,000.00	-27,048.55	39.9%
5070 · Health Insurance	31,940.79	50,000.00	-18,059.21	63.9%
5075 · State WBF	62.79	500.00	-437.21	12.6%
Total 5050.2 · Payroll Taxes & Benefits	62,040.76	115,600.00	-53,559.24	53.7%
5000.1 · PERSONAL SERVICES - Other	81.52	0.00	81.52	100.0%
Total 5000.1 · PERSONAL SERVICES	192,064.27	346,600.00	-154,535.73	55.4%
5100.2 · MATERIALS & SERVICES				
5111 · Bank Service Charges	37.35	200.00	-162.65	18.7%
5115 · Office Supplies	1,289.91	1,100.00	189.91	117.3%
5120 · Legal Services & Fees	160.00	3,000.00	-2,840.00	5.3%
5125 · Audit	6,500.00	7,500.00	-1,000.00	86.7%
5130 · Property & Liability Insurance	24,014.00	19,000.00	5,014.00	126.4%
5145 · Election Expense	428.66	300.00	128.66	142.9%
5155 · Dues & Subscriptions	3,368.80	5,200.00	-1,831.20	64.8%
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	439.06	300.00	139.06	146.4%
5185 · Office Equipment (small)	0.00	1,000.00	-1,000.00	0.0%
5190 · Copier Lease	1,147.49	1,500.00	-352.51	76.5%
5191 · Communication Equipment	835.00	1,500.00	-665.00	55.7%
5192 · Copier Expense	297.80	500.00	-202.20	59.6%
Total 5100.2 · MATERIALS & SERVICES	39,051.07	48,650.00	-9,598.93	80.3%
Total 5000.0 · ADMINISTRATION	231,115.34	395,250.00	-164,134.66	58.5%
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	410.00	2,500.00	-2,090.00	16.4%
6020 · Logistics/Meals	605.70	1,500.00	-894.30	40.4%
6025 · Volunteer Expense	5,733.54	15,000.00	-9,266.46	38.2%
6030 · Gas, Oil, Tires	8,562.12	18,000.00	-9,437.88	47.6%
6035 · Volunteer Insurance	2,045.36	8,000.00	-5,954.64	25.6%

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6040 · Liability/Workers Comp Insuranc	2,050.71	7,500.00	-5,449.29	27.3%
6045 · Utilities	10,497.85	23,000.00	-12,502.15	45.6%
6050 · Dispatch Assessment	14,085.77	15,000.00	-914.23	93.9%
6055 · Training	3,878.24	7,000.00	-3,121.76	55.4%
6060 · EMT Supplies	1,867.32	7,000.00	-5,132.68	26.7%
6065 · Building & Ground	8,752.22	8,000.00	752.22	109.4%
6070 · Vehicle Repair and Maintenance	3,637.56	11,000.00	-7,362.44	33.1%
6075 · Equipment Repair & Maint.	7,622.55	7,000.00	622.55	108.9%
6080 · Fire Fighting Equipment	5,892.03	10,000.00	-4,107.97	58.9%
6090 · Miscellaneous Supplies	0.00	500.00	-500.00	0.0%
6096 · EMT Education	3,299.00	20,000.00	-16,701.00	16.5%
Total 6100.2 · MATERIALS & SERVICES	79,044.97	162,000.00	-82,955.03	48.8%
6300.0 · CAPITAL OUTLAY				
6101 · Grant - Radio Grant	0.00	7,000.00	-7,000.00	0.0%
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	24,500.00	-24,500.00	0.0%
Total 6000.0 · FIREFIGHTING AND RESCUE	79,044.97	186,500.00	-107,455.03	42.4%
7000.0 · Debt Service - Equipment Fund				
6048 · Station 2 Loan Payment - Princi	13,766.03	13,766.03	0.00	100.0%
6049 · Station 2 Loan Pymnt - Interest	1,803.92	1,803.92	0.00	100.0%
7041 · Engine Lease Principal	38,514.89	38,515.05	-0.16	100.0%
7042 · Engine Lease Interest	11,166.00	11,166.00	0.00	100.0%
Total 7000.0 · Debt Service - Equipment Fund	65,250.84	65,251.00	-0.16	100.0%
8000.0 · Contingency				
8010 · General Operating Contingency	13,972.59	41,551.00	-27,578.41	33.6%
Total 8000.0 · Contingency	13,972.59	41,551.00	-27,578.41	33.6%
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	389,383.74	713,552.00	-324,168.26	54.6%
Net Income	426,818.98	66,927.00	359,891.98	637.7%