

LOWELL RFPD
Profit & Loss Budget vs. Actual
 July 2019 through June 2020

	Jul '19 - Jun 20	Budget	\$ Over Budget	% of Budget
Income				
4000.0 · Property Taxes				
4010 · Current Taxes - General Fund	4,430.67	455,082.00	-450,651.33	1.0%
4020 · Previous Years Taxes	315.63	8,000.00	-7,684.37	3.9%
4000.0 · Property Taxes - Other	0.00	0.00	0.00	0.0%
Total 4000.0 · Property Taxes	4,746.30	463,082.00	-458,335.70	1.0%
4100.0 · Interest Earnings				
4110 · LGIP Interest - GF	3,680.52	7,500.00	-3,819.48	49.1%
4111 · Interest - Banner Checking	9.57			
Total 4100.0 · Interest Earnings	3,690.09	7,500.00	-3,809.91	49.2%
4400.0 · Other Income 1				
4405 · Cash Carryover previous year	0.00	292,247.00	-292,247.00	0.0%
4410 · Miscellaneous Income	4,642.50	4,000.00	642.50	116.1%
Total 4400.0 · Other Income 1	4,642.50	296,247.00	-291,604.50	1.6%
Total Income	13,078.89	766,829.00	-753,750.11	1.7%
Expense				
5000.0 · ADMINISTRATION				
5000.1 · PERSONAL SERVICES				
5000.2 · Wages				
5010 · Chief Salary	23,376.68	72,200.00	-48,823.32	32.4%
5015 · Office Worker/Admin Assistant	2,150.00	10,000.00	-7,850.00	21.5%
5025 · Part-Time Fire Fighter	0.00	2,500.00	-2,500.00	0.0%
5027 · Firefighter / EMT	34,318.16	115,902.00	-81,583.84	29.6%
5030 · FF/EMT Training Coord. Pay	398.59	0.00	398.59	100.0%
5040 · Draws from Salary	0.00			
Total 5000.2 · Wages	60,243.43	200,602.00	-140,358.57	30.0%
5050.2 · Payroll Taxes & Benefits				
5055 · FICA	4,608.63	23,598.00	-18,989.37	19.5%
5065 · PERS	2,788.57	18,800.00	-16,011.43	14.8%
5070 · Health Insurance	18,527.37	50,000.00	-31,472.63	37.1%
5075 · State WBF	9.77	3,500.00	-3,490.23	0.3%
Total 5050.2 · Payroll Taxes & Benefits	25,934.34	95,898.00	-69,963.66	27.0%
5000.1 · PERSONAL SERVICES - Other	38.31			
Total 5000.1 · PERSONAL SERVICES	86,216.08	296,500.00	-210,283.92	29.1%
5100.2 · MATERIALS & SERVICES				
5111 · Bank Service Charges	29.49	200.00	-170.51	14.7%
5115 · Office Supplies	729.86	2,500.00	-1,770.14	29.2%
5120 · Legal Services & Fees	423.32	3,000.00	-2,576.68	14.1%
5125 · Audit	0.00	10,000.00	-10,000.00	0.0%
5130 · Property & Liability Insurance	0.00	17,000.00	-17,000.00	0.0%
5145 · Election Expense	409.17	300.00	109.17	136.4%
5155 · Dues & Subscriptions	880.43	2,500.00	-1,619.57	35.2%
5160 · Fidelity Bond	498.00	550.00	-52.00	90.5%
5170 · Board Training Expense	628.00	2,000.00	-1,372.00	31.4%
5175 · Board Travel	778.00	5,000.00	-4,222.00	15.6%
5180 · Board Administrative Expenses	0.00	500.00	-500.00	0.0%
5185 · Office Equipment (small)	0.00	1,500.00	-1,500.00	0.0%
5190 · Copier Lease	-668.82	1,300.00	-1,968.82	-51.4%
5191 · Communication Equipment	0.00	1,700.00	-1,700.00	0.0%
5192 · Copier Expense	28.38	300.00	-271.62	9.5%
Total 5100.2 · MATERIALS & SERVICES	3,735.83	48,350.00	-44,614.17	7.7%
5300.3 · CAPITAL OUTLAY				
5315 · Buildings and Grounds	231.42			

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Total 5300.3 · CAPITAL OUTLAY	231.42			
Total 5000.0 · ADMINISTRATION	90,183.33	344,850.00	-254,666.67	26.2%
6000.0 · FIREFIGHTING AND RESCUE				
6100.2 · MATERIALS & SERVICES				
6010 · Chief's Expense	0.00	2,000.00	-2,000.00	0.0%
6015 · Fire Prevention	270.00	2,800.00	-2,530.00	9.6%
6020 · Logistics/Meals	107.90	1,500.00	-1,392.10	7.2%
6025 · Volunteer Expense	3,082.73	15,000.00	-11,917.27	20.6%
6030 · Gas, Oil, Tires	4,886.59	15,000.00	-10,113.41	32.6%
6035 · Volunteer Insurance	2,779.14	10,800.00	-8,020.86	25.7%
6040 · Liability/Workers Comp Insuranc	2,057.45	7,500.00	-5,442.55	27.4%
6045 · Utilities				
6046 · Station 2	130.06			
6045 · Utilities - Other	6,164.96	19,000.00	-12,835.04	32.4%
Total 6045 · Utilities	6,295.02	19,000.00	-12,704.98	33.1%
6050 · Dispatch Assessment	0.00	20,000.00	-20,000.00	0.0%
6055 · Training	1,138.21	6,900.00	-5,761.79	16.5%
6060 · EMT Supplies	1,564.80	7,000.00	-5,435.20	22.4%
6065 · Building & Ground	4,714.84	8,000.00	-3,285.16	58.9%
6070 · Vehicle Repair and Maintenance	2,096.58	11,300.00	-9,203.42	18.6%
6075 · Equipment Repair & Maint.	1,032.10	7,500.00	-6,467.90	13.8%
6080 · Fire Fighting Equipment	7,990.12	10,000.00	-2,009.88	79.9%
6090 · Miscellaneous Supplies	119.35	500.00	-380.65	23.9%
6095 · Fire Fighting Supplies	649.61			
6096 · EMT Education	6,094.30	20,000.00	-13,905.70	30.5%
Total 6100.2 · MATERIALS & SERVICES	44,878.74	164,800.00	-119,921.26	27.2%
6300.0 · CAPITAL OUTLAY				
6310 · Equipment - Fire & Rescue	4,877.16	5,000.00	-122.84	97.5%
6320 · Station 2 Property	11,886.33	40,000.00	-28,113.67	29.7%
6323 · Training Equipment	10,000.00	10,000.00	0.00	100.0%
6324 · Turnouts	0.00	10,000.00	-10,000.00	0.0%
Total 6300.0 · CAPITAL OUTLAY	26,763.49	65,000.00	-38,236.51	41.2%
Total 6000.0 · FIREFIGHTING AND RESCUE	71,642.23	229,800.00	-158,157.77	31.2%
7000.0 · Debt Service - Equipment Fund				
6048 · Station 2 Loan Payment - Princi	0.00	12,682.00	-12,682.00	0.0%
6049 · Station 2 Loan Pymnt - Interest	0.00	2,889.00	-2,889.00	0.0%
7041 · Tender Lease Principal	0.00	17,241.00	-17,241.00	0.0%
7042 · Tender Lease Interest	0.00	723.00	-723.00	0.0%
Total 7000.0 · Debt Service - Equipment Fund	0.00	33,535.00	-33,535.00	0.0%
8000.0 · Contingency	0.00	108,644.00	-108,644.00	0.0%
8100.0 · Transfers				
8110 · From General Fund to Equip Res	0.00	50,000.00	-50,000.00	0.0%
8115 · To Equip Res from General Fund	0.00	-50,000.00	50,000.00	0.0%
Total 8100.0 · Transfers	0.00	0.00	0.00	0.0%
Total Expense	161,825.56	716,829.00	-555,003.44	22.6%
Net Income	-148,746.67	50,000.00	-198,746.67	-297.5%