

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	467,800.95	455,082.00	12,718.95	102.8%
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	468,116.58	463,082.00	5,034.58	101.1%
4100.0 · Interest Earnings				
4110 · LGIP Interest - GF	4,352.86	7,500.00	-3,147.14	58.0%
4111 · Interest - Banner Checking	15.91			
Total 4100.0 · Interest Earnings	4,368.77	7,500.00	-3,131.23	58.3%
4400.0 · Other Income 1				
4405 · Cash Carryover previous year	0.00	292,247.00	-292,247.00	0.0%
4410 · Miscellaneous Income	5,562.50	4,000.00	1,562.50	139.1%
Total 4400.0 · Other Income 1	5,562.50	296,247.00	-290,684.50	1.9%
49900 · Uncategorized Income	428.27			
Total Income	478,476.12	766,829.00	-288,352.88	62.4%
Expense				
5000.0 · ADMINISTRATION				
5000.1 · PERSONAL SERVICES				
5000.2 · Wages				
5010 · Chief Salary	35,150.02	72,200.00	-37,049.98	48.7%
5015 · Office Worker/Admin Assistant	3,790.00	10,000.00	-6,210.00	37.9%
5025 · Part-Time Fire Fighter	0.00	2,500.00	-2,500.00	0.0%
5027 · Firefighter / EMT	50,748.32	115,902.00	-65,153.68	43.8%
5030 · FF/EMT Training Coord. Pay	398.59	0.00	398.59	100.0%
5040 · Draws from Salary	0.00			
Total 5000.2 · Wages	90,086.93	200,602.00	-110,515.07	44.9%
5050.2 · Payroll Taxes & Benefits				
5055 · FICA	6,891.65	23,598.00	-16,706.35	29.2%
5065 · PERS	2,926.08	18,800.00	-15,873.92	15.6%
5070 · Health Insurance	27,703.13	50,000.00	-22,296.87	55.4%
5075 · State WBF	23.58	3,500.00	-3,476.42	0.7%
Total 5050.2 · Payroll Taxes & Benefits	37,544.44	95,898.00	-58,353.56	39.2%
5000.1 · PERSONAL SERVICES - Other	60.49			
Total 5000.1 · PERSONAL SERVICES	127,691.86	296,500.00	-168,808.14	43.1%
5100.2 · MATERIALS & SERVICES				
5111 · Bank Service Charges	37.49	200.00	-162.51	18.7%

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5115 · Office Supplies	1,730.73	2,500.00	-769.27	69.2%
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	1,797.93	2,500.00	-702.07	71.9%
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	3,084.76	5,000.00	-1,915.24	61.7%
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	127.85	1,300.00	-1,172.15	9.8%
5191 · Communication Equipment	420.00	1,700.00	-1,280.00	24.7%
5192 · Copier Expense	177.23	300.00	-122.77	59.1%
Total 5100.2 · MATERIALS & SERVICES	9,334.48	48,350.00	-39,015.52	19.3%
5300.3 · CAPITAL OUTLAY				
5315 · Buildings and Grounds	231.42			
Total 5300.3 · CAPITAL OUTLAY	231.42			
Total 5000.0 · ADMINISTRATION	137,257.76	344,850.00	-207,592.24	39.8%
6000.0 · FIREFIGHTING AND RESCUE				
6100.2 · MATERIALS & SERVICES				
6010 · Chief's Expense	290.00	2,000.00	-1,710.00	14.5%
6015 · Fire Prevention	370.00	2,800.00	-2,430.00	13.2%
6020 · Logistics/Meals	430.23	1,500.00	-1,069.77	28.7%
6025 · Volunteer Expense	9,940.72	15,000.00	-5,059.28	66.3%
6030 · Gas, Oil, Tires	6,937.93	15,000.00	-8,062.07	46.3%
6035 · Volunteer Insurance	3,657.42	10,800.00	-7,142.58	33.9%
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	10,039.46	19,000.00	-8,960.54	52.8%
Total 6045 · Utilities	10,169.52	19,000.00	-8,830.48	53.5%
6050 · Dispatch Assessment	20,491.00	20,000.00	491.00	102.5%
6055 · Training	1,138.21	6,900.00	-5,761.79	16.5%
6060 · EMT Supplies	1,853.20	7,000.00	-5,146.80	26.5%
6065 · Building & Ground	5,792.51	8,000.00	-2,207.49	72.4%
6070 · Vehicle Repair and Maintenance	2,876.03	11,300.00	-8,423.97	25.5%
6075 · Equipment Repair & Maint.	3,371.57	7,500.00	-4,128.43	45.0%
6080 · Fire Fighting Equipment	9,417.80	10,000.00	-582.20	94.2%
6090 · Miscellaneous Supplies	119.35	500.00	-380.65	23.9%
6096 · EMT Education	6,094.30	20,000.00	-13,905.70	30.5%

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Total 6100.2 · MATERIALS & SERVICES	85,007.24	164,800.00	-79,792.76	51.6%
6300.0 · CAPITAL OUTLAY				
6310 · Equipment - Fire & Rescue	4,877.16	5,000.00	-122.84	97.5%
6320 · Station 2 Property	12,663.93	40,000.00	-27,336.07	31.7%
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	27,541.09	65,000.00	-37,458.91	42.4%
Total 6000.0 · FIREFIGHTING AND RESCUE	112,548.33	229,800.00	-117,251.67	49.0%
7000.0 · Debt Service - Equipment Fund				
6048 · Station 2 Loan Payment - Princi	12,681.09	12,682.00	-0.91	100.0%
6049 · Station 2 Loan Pymnt - Interest	2,888.86	2,889.00	-0.14	100.0%
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	15,569.95	33,535.00	-17,965.05	46.4%
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	265,376.04	716,829.00	-451,452.96	37.0%
Net Income	213,100.08	50,000.00	163,100.08	426.2%