

**LOWELL RFPD**  
**Profit & Loss Budget vs. Actual**  
 July through August 2019

	Jul - Aug 19	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4000.0 · Property Taxes				
4010 · Current Taxes - General Fund	2,269.44			
4020 · Previous Years Taxes	315.63	8,000.00	-7,684.37	3.9%
4000.0 · Property Taxes - Other	0.00	455,082.00	-455,082.00	0.0%
<b>Total 4000.0 · Property Taxes</b>	<b>2,585.07</b>	<b>463,082.00</b>	<b>-460,496.93</b>	<b>0.6%</b>
4100.0 · Interest Earnings				
4110 · LGIP Interest - GF	2,089.75	7,500.00	-5,410.25	27.9%
4111 · Interest - Banner Checking	2.92			
<b>Total 4100.0 · Interest Earnings</b>	<b>2,092.67</b>	<b>7,500.00</b>	<b>-5,407.33</b>	<b>27.9%</b>
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%
<b>Total 4400.0 · Other Income 1</b>	<b>4,642.50</b>	<b>296,247.00</b>	<b>-291,604.50</b>	<b>1.6%</b>
<b>Total Income</b>	<b>9,320.24</b>	<b>766,829.00</b>	<b>-757,508.76</b>	<b>1.2%</b>
<b>Expense</b>				
5000.0 · ADMINISTRATION				
5000.1 · PERSONAL SERVICES				
5000.2 · Wages				
5010 · Chief Salary	11,603.34	72,200.00	-60,596.66	16.1%
5015 · Office Worker/Admin Assistant	1,110.00	10,000.00	-8,890.00	11.1%
5025 · Part-Time Fire Fighter	0.00	2,500.00	-2,500.00	0.0%
5027 · Firefighter / EMT	13,780.46	115,902.00	-102,121.54	11.9%
5030 · FF/EMT Training Coord. Pay	398.59	0.00	398.59	100.0%
5040 · Draws from Salary	0.00			
<b>Total 5000.2 · Wages</b>	<b>26,892.39</b>	<b>200,602.00</b>	<b>-173,709.61</b>	<b>13.4%</b>
5050.2 · Payroll Taxes & Benefits				
5055 · FICA	2,057.27	23,598.00	-21,540.73	8.7%
5065 · PERS	497.82	18,800.00	-18,302.18	2.6%
5070 · Health Insurance	8,393.95	50,000.00	-41,606.05	16.8%
5075 · State WBF	0.00	3,500.00	-3,500.00	0.0%
<b>Total 5050.2 · Payroll Taxes &amp; Benefits</b>	<b>10,949.04</b>	<b>95,898.00</b>	<b>-84,948.96</b>	<b>11.4%</b>
5000.1 · PERSONAL SERVICES - Other	17.69			
<b>Total 5000.1 · PERSONAL SERVICES</b>	<b>37,859.12</b>	<b>296,500.00</b>	<b>-258,640.88</b>	<b>12.8%</b>
5100.2 · MATERIALS & SERVICES				
5111 · Bank Service Charges	17.49	200.00	-182.51	8.7%
5115 · Office Supplies	143.57	2,500.00	-2,356.43	5.7%
5120 · Legal Services & Fees	0.00	3,000.00	-3,000.00	0.0%
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	138.40	2,500.00	-2,361.60	5.5%
5160 · Fidelity Bond	498.00	550.00	-52.00	90.5%
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	500.00	-500.00	0.0%
5185 · Office Equipment (small)	0.00	1,500.00	-1,500.00	0.0%
5190 · Copier Lease	-1,502.46	1,300.00	-2,802.46	-115.6%
5191 · Communication Equipment	0.00	1,700.00	-1,700.00	0.0%
5192 · Copier Expense	0.00	300.00	-300.00	0.0%
<b>Total 5100.2 · MATERIALS &amp; SERVICES</b>	<b>-295.83</b>	<b>48,350.00</b>	<b>-48,645.83</b>	<b>-0.6%</b>
<b>Total 5000.0 · ADMINISTRATION</b>	<b>37,563.29</b>	<b>344,850.00</b>	<b>-307,286.71</b>	<b>10.9%</b>
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	110.00	2,800.00	-2,690.00	3.9%
6020 · Logistics/Meals	8.95	1,500.00	-1,491.05	0.6%
6025 · Volunteer Expense	1,356.82	15,000.00	-13,643.18	9.0%
6030 · Gas, Oil, Tires	1,818.47	15,000.00	-13,181.53	12.1%
6035 · Volunteer Insurance	1,404.00	10,800.00	-9,396.00	13.0%
6040 · Liability/Workers Comp Insuranc	0.00	7,500.00	-7,500.00	0.0%
6045 · Utilities	2,396.05	19,000.00	-16,603.95	12.6%
6050 · Dispatch Assessment	0.00	20,000.00	-20,000.00	0.0%
6055 · Training	723.96	6,900.00	-6,176.04	10.5%

**LOWELL RFPD**  
**Profit & Loss Budget vs. Actual**  
 July through August 2019

	Jul - Aug 19	Budget	\$ Over Budget	% of Budget
6060 · EMT Supplies	464.91	7,000.00	-6,535.09	6.6%
6065 · Building & Ground	1,498.15	8,000.00	-6,501.85	18.7%
6070 · Vehicle Repair and Maintenance	1,320.80	11,300.00	-9,979.20	11.7%
6075 · Equipment Repair & Maint.	129.50	7,500.00	-7,370.50	1.7%
6080 · Fire Fighting Equipment	2,885.77	10,000.00	-7,114.23	28.9%
6085 · Household Supplies	82.39			
6090 · Miscellaneous Supplies	6.99	500.00	-493.01	1.4%
6096 · EMT Education	0.00	20,000.00	-20,000.00	0.0%
<b>Total 6100.2 · MATERIALS &amp; SERVICES</b>	<b>14,206.76</b>	<b>164,800.00</b>	<b>-150,593.24</b>	<b>8.6%</b>
<b>6300.0 · CAPITAL OUTLAY</b>				
6310 · Equipment - Fire & Rescue	3,399.98	5,000.00	-1,600.02	68.0%
6320 · Station 2 Property	3.58	40,000.00	-39,996.42	0.0%
6323 · Training Equipment	0.00	10,000.00	-10,000.00	0.0%
6324 · Turnouts	0.00	10,000.00	-10,000.00	0.0%
<b>Total 6300.0 · CAPITAL OUTLAY</b>	<b>3,403.56</b>	<b>65,000.00</b>	<b>-61,596.44</b>	<b>5.2%</b>
<b>Total 6000.0 · FIREFIGHTING AND RESCUE</b>	<b>17,610.32</b>	<b>229,800.00</b>	<b>-212,189.68</b>	<b>7.7%</b>
<b>7000.0 · Debt Service - Equipment Fund</b>				
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%
<b>Total 7000.0 · Debt Service - Equipment Fund</b>	<b>0.00</b>	<b>33,535.00</b>	<b>-33,535.00</b>	<b>0.0%</b>
<b>8000.0 · Contingency</b>	<b>0.00</b>	<b>108,644.00</b>	<b>-108,644.00</b>	<b>0.0%</b>
<b>8100.0 · Transfers</b>				
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%
<b>Total 8100.0 · Transfers</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Expense</b>	<b>55,173.61</b>	<b>716,829.00</b>	<b>-661,655.39</b>	<b>7.7%</b>
<b>Net Income</b>	<b>-45,853.37</b>	<b>50,000.00</b>	<b>-95,853.37</b>	<b>-91.7%</b>