

LOWELL RFPD
Profit & Loss Budget vs. Actual
 July 2021 through June 2022

	Jul '21 - Jun 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	7.02			
Total 4100.0 · Interest Earnings	736.18	7,500.00	-6,763.82	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	5,181.18	4,000.00	1,181.18	129.5%
4420 · Sale of Assets	7,100.00			
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	279,258.18	270,927.00	8,331.18	103.1%
Total Income	816,664.81	780,479.00	36,185.81	104.6%
Gross Profit	816,664.81	780,479.00	36,185.81	104.6%
Expense				
5000.0 · ADMINISTRATION				
5000.1 · PERSONAL SERVICES				
5000.2 · Wages				
5010 · Chief Salary	53,960.00	81,000.00	-27,040.00	66.6%
5015 · Office Worker/Admin Assistant	7,416.90	12,500.00	-5,083.10	59.3%
5025 · Part-Time Fire Fighter	1,006.94	10,000.00	-8,993.06	10.1%
5027 · Firefighter / EMT	57,283.49	80,000.00	-22,716.51	71.6%
5030 · FF/EMT Training Coord. Pay	33,025.96	47,500.00	-14,474.04	69.5%
Total 5000.2 · Wages	152,693.29	231,000.00	-78,306.71	66.1%
5050.2 · Payroll Taxes & Benefits				
5055 · FICA	13,826.19	20,100.00	-6,273.81	68.8%
5065 · PERS	17,224.73	45,000.00	-27,775.27	38.3%
5070 · Health Insurance	35,801.47	50,000.00	-14,198.53	71.6%
5075 · State WBF	62.79	500.00	-437.21	12.6%
Total 5050.2 · Payroll Taxes & Benefits	66,915.18	115,600.00	-48,684.82	57.9%
5000.1 · PERSONAL SERVICES - Other	96.81			
Total 5000.1 · PERSONAL SERVICES	219,705.28	346,600.00	-126,894.72	63.4%
5100.2 · MATERIALS & SERVICES				
5111 · Bank Service Charges	37.35	200.00	-162.65	18.7%
5115 · Office Supplies	1,397.91	1,100.00	297.91	127.1%
5120 · Legal Services & Fees	160.00	3,000.00	-2,840.00	5.3%
5125 · Audit	6,700.00	7,500.00	-800.00	89.3%
5130 · Property & Liability Insurance	25,841.00	19,000.00	6,841.00	136.0%
5145 · Election Expense	428.66	300.00	128.66	142.9%
5155 · Dues & Subscriptions	3,896.69	5,200.00	-1,303.31	74.9%
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	1,254.21	1,500.00	-245.79	83.6%
5191 · Communication Equipment	913.75	1,500.00	-586.25	60.9%
5192 · Copier Expense	329.21	500.00	-170.79	65.8%
Total 5100.2 · MATERIALS & SERVICES	41,930.84	48,650.00	-6,719.16	86.2%
Total 5000.0 · ADMINISTRATION	261,636.12	395,250.00	-133,613.88	66.2%
6000.0 · FIREFIGHTING AND RESCUE				
6100.2 · MATERIALS & SERVICES				
6010 · Chief's Expense	771.94	1,000.00	-228.06	77.2%
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	5,888.26	15,000.00	-9,111.74	39.3%
6030 · Gas, Oil, Tires	9,580.13	18,000.00	-8,419.87	53.2%
6035 · Volunteer Insurance	2,895.56	8,000.00	-5,104.44	36.2%

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6040 · Liability/Workers Comp Insuranc	2,840.15	7,500.00	-4,659.85	37.9%
6045 · Utilities	13,397.27	23,000.00	-9,602.73	58.2%
6050 · Dispatch Assessment	14,085.77	15,000.00	-914.23	93.9%
6055 · Training	4,586.23	7,000.00	-2,413.77	65.5%
6060 · EMT Supplies	2,153.67	7,000.00	-4,846.33	30.8%
6065 · Building & Ground	9,062.32	8,000.00	1,062.32	113.3%
6070 · Vehicle Repair and Maintenance	3,764.06	11,000.00	-7,235.94	34.2%
6075 · Equipment Repair & Maint.	10,319.53	7,000.00	3,319.53	147.4%
6080 · Fire Fighting Equipment	5,892.03	10,000.00	-4,107.97	58.9%
6090 · Miscellaneous Supplies	89.97	500.00	-410.03	18.0%
6096 · EMT Education	3,565.75	20,000.00	-16,434.25	17.8%
Total 6100.2 · MATERIALS & SERVICES	89,908.34	162,000.00	-72,091.66	55.5%
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	89,908.34	186,500.00	-96,591.66	48.2%
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	430,767.89	713,552.00	-282,784.11	60.4%
Net Income	385,896.92	66,927.00	318,969.92	576.6%