

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

	Jul - Dec 22	Budget	\$ Over Budget	% of Budget
Income				
4000.0 · Property Taxes				
4010 · Current Taxes - General Fund	545,787.41	531,000.00	14,787.41	102.8%
4020 · Previous Years Taxes	1,692.82	0.00	1,692.82	100.0%
Total 4000.0 · Property Taxes	547,480.23	531,000.00	16,480.23	103.1%
4100.0 · Interest Earnings				
4110 · LGIP Interest - GF	2,655.16	2,000.00	655.16	132.8%
4111 · Interest - Banner Checking	6.96			
Total 4100.0 · Interest Earnings	2,662.12	2,000.00	662.12	133.1%
4200.0 · Grants	100,079.88	100,079.88	0.00	100.0%
4400.0 · Other Income 1				
4405 · Cash Carryover previous year	116,067.00	70,000.00	46,067.00	165.8%
4410 · Miscellaneous Income	3,687.00	4,000.00	-313.00	92.2%
4460 · Equip Reserve Fund				
4462 · Equip Reserve CashCF Prev Yr	136,651.00	137,051.00	-400.00	99.7%
Total 4460 · Equip Reserve Fund	136,651.00	137,051.00	-400.00	99.7%
Total 4400.0 · Other Income 1	256,405.00	211,051.00	45,354.00	121.5%
Total Income	906,627.23	844,130.88	62,496.35	107.4%
Gross Profit	906,627.23	844,130.88	62,496.35	107.4%
Expense				
5000.0 · ADMINISTRATION				
5000.1 · PERSONAL SERVICES				
5000.2 · Wages				
5010 · Chief Salary	40,470.00	81,000.00	-40,530.00	50.0%
5015 · Office Worker/Admin Assistant	6,738.26	12,500.00	-5,761.74	53.9%
5025 · Part-Time Fire Fighter	22,766.41	29,440.00	-6,673.59	77.3%
5027 · Firefighter / EMT	37,933.21	84,000.00	-46,066.79	45.2%
5030 · FF/EMT Training Coord. Pay	25,861.70	48,500.00	-22,638.30	53.3%
Total 5000.2 · Wages	133,769.58	255,440.00	-121,670.42	52.4%
5050.2 · Payroll Taxes & Benefits				
5055 · FICA	10,282.94	16,205.28	-5,922.34	63.5%
5060 · Medicare	0.00	4,281.88	-4,281.88	0.0%
5065 · PERS	15,480.95	35,000.00	-19,519.05	44.2%
5070 · Health Insurance	23,164.08	46,320.00	-23,155.92	50.0%
5075 · State WBF	79.20	4,822.84	-4,743.64	1.6%
Total 5050.2 · Payroll Taxes & Benefits	49,007.17	106,630.00	-57,622.83	46.0%
5000.1 · PERSONAL SERVICES - Other	648.00			
Total 5000.1 · PERSONAL SERVICES	183,424.75	362,070.00	-178,645.25	50.7%
5100.2 · MATERIALS & SERVICES				
5111 · Bank Service Charges	42.30	100.00	-57.70	42.3%
5115 · Office Supplies	878.33	1,500.00	-621.67	58.6%
5120 · Legal Services & Fees	0.00	3,000.00	-3,000.00	0.0%
5125 · Audit	1,000.00	7,500.00	-6,500.00	13.3%
5130 · Property & Liability Insurance	0.00	25,000.00	-25,000.00	0.0%
5155 · Dues & Subscriptions	4,442.98	9,000.00	-4,557.02	49.4%
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	4,000.00	-4,000.00	0.0%
5180 · Board Administrative Expenses	439.06	450.00	-10.94	97.6%
5185 · Office Equipment (small)	1,313.97			
5190 · Copier Lease	854.04	1,300.00	-445.96	65.7%
5191 · Communication Equipment	883.45	76,329.88	-75,446.43	1.2%
5192 · Copier Expense	241.16	500.00	-258.84	48.2%
Total 5100.2 · MATERIALS & SERVICES	10,593.29	131,229.88	-120,636.59	8.1%
Total 5000.0 · ADMINISTRATION	194,018.04	493,299.88	-299,281.84	39.3%

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6000.0 · FIREFIGHTING AND RESCUE				
6100.2 · MATERIALS & SERVICES				
6010 · Chief's Expense	149.89	1,000.00	-850.11	15.0%
6015 · Fire Prevention	370.00	2,700.00	-2,330.00	13.7%
6020 · Logistics/Meals	294.49	600.00	-305.51	49.1%
6025 · Volunteer Expense	10,969.48	15,000.00	-4,030.52	73.1%
6030 · Gas, Oil, Tires	6,825.57	12,000.00	-5,174.43	56.9%
6035 · Volunteer Insurance	2,329.34	1,000.00	1,329.34	232.9%
6040 · Liability/Workers Comp Insuranc	4,835.63	7,500.00	-2,664.37	64.5%
6045 · Utilities	8,425.89	23,000.00	-14,574.11	36.6%
6050 · Dispatch Assessment	17,174.76	17,175.00	-0.24	100.0%
6055 · Training	1,858.59	3,500.00	-1,641.41	53.1%
6060 · EMT Supplies	3,264.89	4,000.00	-735.11	81.6%
6065 · Building & Ground	2,586.93	8,000.00	-5,413.07	32.3%
6070 · Vehicle Repair and Maintenance	3,157.94	8,000.00	-4,842.06	39.5%
6075 · Equipment Repair & Maint.	3,314.39	9,864.90	-6,550.51	33.6%
6080 · Fire Fighting Equipment	3,309.34	10,000.00	-6,690.66	33.1%
6090 · Miscellaneous Supplies	168.72	500.00	-331.28	33.7%
6096 · EMT Education	2,666.56	10,000.00	-7,333.44	26.7%
Total 6100.2 · MATERIALS & SERVICES	<u>71,702.41</u>	<u>133,839.90</u>	<u>-62,137.49</u>	<u>53.6%</u>
Total 6000.0 · FIREFIGHTING AND RESCUE	<u>71,702.41</u>	<u>133,839.90</u>	<u>-62,137.49</u>	<u>53.6%</u>
7000.0 · Debt Service - Equipment Fund				
6048 · Station 2 Loan Payment - Princi	13,766.03	14,343.00	-576.97	96.0%
6049 · Station 2 Loan Pymnt - Interest	1,803.92	1,228.00	575.92	146.9%
7041 · Engine Lease Principal	39,619.88	39,620.00	-0.12	100.0%
7042 · Engine Lease Interest	10,061.00	10,061.00	0.00	100.0%
Total 7000.0 · Debt Service - Equipment Fund	<u>65,250.83</u>	<u>65,252.00</u>	<u>-1.17</u>	<u>100.0%</u>
8000.0 · Contingency				
8010 · General Operating Contingency	0.00	14,688.10	-14,688.10	0.0%
Total 8000.0 · Contingency	<u>0.00</u>	<u>14,688.10</u>	<u>-14,688.10</u>	<u>0.0%</u>
Total Expense	<u>330,971.28</u>	<u>707,079.88</u>	<u>-376,108.60</u>	<u>46.8%</u>
Net Income	<u><u>575,655.95</u></u>	<u><u>137,051.00</u></u>	<u><u>438,604.95</u></u>	<u><u>420.0%</u></u>