

**LOWELL RFPD**  
**Profit & Loss Budget vs. Actual**  
 July 2020 through June 2021

|  | Jul '20 - Jun 21  | Budget            | \$ Over Budget     | % of Budget  |
|--|-------------------|-------------------|--------------------|--------------|
| <b>Income</b>                                      |                   |                   |                    |              |
| <b>4000.0 · Property Taxes</b>                     |                   |                   |                    |              |
| 4010 · Current Taxes - General Fund                | 451,727.37        | 455,082.00        | -3,354.63          | 99.3%        |
| 4020 · Previous Years Taxes                        | 3,514.82          | 8,000.00          | -4,485.18          | 43.9%        |
| <b>Total 4000.0 · Property Taxes</b>               | <b>455,242.19</b> | <b>463,082.00</b> | <b>-7,839.81</b>   | <b>98.3%</b> |
| <b>4100.0 · Interest Earnings</b>                  |                   |                   |                    |              |
| 4110 · LGIP Interest - GF                          | 728.88            | 7,500.00          | -6,771.12          | 9.7%         |
| 4111 · Interest - Banner Checking                  | 6.39              |                   |                    |              |
| <b>Total 4100.0 · Interest Earnings</b>            | <b>735.27</b>     | <b>7,500.00</b>   | <b>-6,764.73</b>   | <b>9.8%</b>  |
| <b>4400.0 · Other Income 1</b>                     |                   |                   |                    |              |
| 4405 · Cash Carryover previous year                | 0.00              | 200,000.00        | -200,000.00        | 0.0%         |
| 4410 · Miscellaneous Income                        | 1,953.00          | 4,000.00          | -2,047.00          | 48.8%        |
| <b>Total 4400.0 · Other Income 1</b>               | <b>1,953.00</b>   | <b>204,000.00</b> | <b>-202,047.00</b> | <b>1.0%</b>  |
| <b>Total Income</b>                                | <b>457,930.46</b> | <b>674,582.00</b> | <b>-216,651.54</b> | <b>67.9%</b> |
| <b>Gross Profit</b>                                | <b>457,930.46</b> | <b>674,582.00</b> | <b>-216,651.54</b> | <b>67.9%</b> |
| <b>Expense</b>                                     |                   |                   |                    |              |
| <b>5000.0 · ADMINISTRATION</b>                     |                   |                   |                    |              |
| <b>5000.1 · PERSONAL SERVICES</b>                  |                   |                   |                    |              |
| <b>5000.2 · Wages</b>                              |                   |                   |                    |              |
| 5010 · Chief Salary                                | 32,750.00         | 78,000.00         | -45,250.00         | 42.0%        |
| 5015 · Office Worker/Admin Assistant               | 4,646.67          | 12,000.00         | -7,353.33          | 38.7%        |
| 5025 · Part-Time Fire Fighter                      | 0.00              | 10,000.00         | -10,000.00         | 0.0%         |
| 5027 · Firefighter / EMT                           | 21,008.48         | 86,000.00         | -64,991.52         | 24.4%        |
| 5030 · FF/EMT Training Coord. Pay                  | 0.00              | 46,000.00         | -46,000.00         | 0.0%         |
| <b>Total 5000.2 · Wages</b>                        | <b>58,405.15</b>  | <b>232,000.00</b> | <b>-173,594.85</b> | <b>25.2%</b> |
| <b>5050.2 · Payroll Taxes &amp; Benefits</b>       |                   |                   |                    |              |
| 5055 · FICA  | 6,930.82          | 19,348.00         | -12,417.18         | 35.8%        |
| 5060 · Medicare                                    | 0.00              | 0.00              | 0.00               | 0.0%         |
| 5065 · PERS  | 13,233.39         | 14,000.00         | -766.61            | 94.5%        |
| 5070 · Health Insurance                            | 28,165.73         | 40,000.00         | -11,834.27         | 70.4%        |
| 5075 · State WBF                                   | 0.00              | 652.00            | -652.00            | 0.0%         |
| 5050.2 · Payroll Taxes & Benefits - Other          | 49.29             |                   |                    |              |
| <b>Total 5050.2 · Payroll Taxes &amp; Benefits</b> | <b>48,379.23</b>  | <b>74,000.00</b>  | <b>-25,620.77</b>  | <b>65.4%</b> |
| <b>5000.1 · PERSONAL SERVICES - Other</b>          | <b>28,332.54</b>  |                   |                    |              |
| <b>Total 5000.1 · PERSONAL SERVICES</b>            | <b>135,116.92</b> | <b>306,000.00</b> | <b>-170,883.08</b> | <b>44.2%</b> |
| <b>5100.2 · MATERIALS &amp; SERVICES</b>           |                   |                   |                    |              |
| 5111 · Bank Service Charges                        | 73.47             | 200.00            | -126.53            | 36.7%        |
| 5115 · Office Supplies                             | 668.63            | 1,100.00          | -431.37            | 60.8%        |
| 5120 · Legal Services & Fees                       | 5,768.32          | 3,000.00          | 2,768.32           | 192.3%       |
| 5125 · Audit                                       | 0.00              | 10,000.00         | -10,000.00         | 0.0%         |
| 5130 · Property & Liability Insurance              | 684.00            | 19,000.00         | -18,316.00         | 3.6%         |
| 5140 · Budget Publication                          | 0.00              | 0.00              | 0.00               | 0.0%         |
| 5155 · Dues & Subscriptions                        | 2,078.81          | 5,000.00          | -2,921.19          | 41.6%        |
| 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              | 300.00            | -300.00            | 0.0%         |
| 5185 · Office Equipment (small)                    | 549.99            | 1,000.00          | -450.01            | 55.0%        |
| 5190 · Copier Lease                                | 748.39            | 1,500.00          | -751.61            | 49.9%        |
| 5191 · Communication Equipment                     | 99.00             | 1,500.00          | -1,401.00          | 6.6%         |
| 5192 · Copier Expense                              | 216.10            | 500.00            | -283.90            | 43.2%        |
| <b>Total 5100.2 · MATERIALS &amp; SERVICES</b>     | <b>11,384.71</b>  | <b>50,650.00</b>  | <b>-39,265.29</b>  | <b>22.5%</b> |
| <b>Total 5000.0 · ADMINISTRATION</b>               | <b>146,501.63</b> | <b>356,650.00</b> | <b>-210,148.37</b> | <b>41.1%</b> |

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|   | Jul '20 - Jun 21  | Budget      | \$ Over Budget    | % of Budget          |
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| <b>6000.0 · FIREFIGHTING AND RESCUE</b>             |                   |             |                   |                      |
| <b>6100.2 · MATERIALS &amp; SERVICES</b>            |                   |             |                   |                      |
| 6010 · Chief's Expense                              | -205.00           | 1,000.00    | -1,205.00         | -20.5%               |
| 6015 · Fire Prevention                              | 483.96            | 2,400.00    | -1,916.04         | 20.2%                |
| 6020 · Logistics/Meals                              | 213.35            | 1,500.00    | -1,286.65         | 14.2%                |
| 6025 · Volunteer Expense                            | 6,337.67          | 15,000.00   | -8,662.33         | 42.3%                |
| 6030 · Gas, Oil, Tires                              | 2,103.48          | 18,000.00   | -15,896.52        | 11.7%                |
| 6035 · Volunteer Insurance                          | 3,947.56          | 8,000.00    | -4,052.44         | 49.3%                |
| 6040 · Liability/Workers Comp Insuranc              | 4,586.27          | 7,500.00    | -2,913.73         | 61.2%                |
| 6045 · Utilities                                    |                   |             |                   |                      |
| 6046 · Station 2                                    | 210.12            |             |                   |                      |
| 6045 · Utilities - Other                            | 6,666.39          | 23,000.00   | -16,333.61        | 29.0%                |
| <b>Total 6045 · Utilities</b>                       | 6,876.51          | 23,000.00   | -16,123.49        | 29.9%                |
| 6050 · Dispatch Assessment                          | 24,432.00         | 15,000.00   | 9,432.00          | 162.9%               |
| 6055 · Training                                     | 2,440.18          | 6,900.00    | -4,459.82         | 35.4%                |
| 6060 · EMT Supplies                                 | 4,073.33          | 7,000.00    | -2,926.67         | 58.2%                |
| 6065 · Building & Ground                            | 4,121.42          | 8,000.00    | -3,878.58         | 51.5%                |
| 6070 · Vehicle Repair and Maintenance               | 6,518.95          | 11,000.00   | -4,481.05         | 59.3%                |
| 6075 · Equipment Repair & Maint.                    | 757.25            | 7,000.00    | -6,242.75         | 10.8%                |
| 6080 · Fire Fighting Equipment                      | 5,622.61          | 10,000.00   | -4,377.39         | 56.2%                |
| 6090 · Miscellaneous Supplies                       | 68.30             | 500.00      | -431.70           | 13.7%                |
| 6096 · EMT Education                                | 5,999.49          | 20,000.00   | -14,000.51        | 30.0%                |
| <b>Total 6100.2 · MATERIALS &amp; SERVICES</b>      | 78,377.33         | 161,800.00  | -83,422.67        | 48.4%                |
| <b>6300.0 · CAPITAL OUTLAY</b>                      |                   |             |                   |                      |
| 6320 · Station 2 Property                           | 0.00              | 5,000.00    | -5,000.00         | 0.0%                 |
| 6323 · Training Equipment                           | 9,741.60          | 10,000.00   | -258.40           | 97.4%                |
| <b>Total 6300.0 · CAPITAL OUTLAY</b>                | 9,741.60          | 15,000.00   | -5,258.40         | 64.9%                |
| <b>Total 6000.0 · FIREFIGHTING AND RESCUE</b>       | 88,118.93         | 176,800.00  | -88,681.07        | 49.8%                |
| <b>7000.0 · Debt Service - Equipment Fund</b>       |                   |             |                   |                      |
| 6048 · Station 2 Loan Payment - Princi              | 13,212.43         | 13,213.00   | -0.57             | 100.0%               |
| 6049 · Station 2 Loan Pymnt - Interest              | 2,357.52          | 2,358.00    | -0.48             | 100.0%               |
| 7041 · Engine Lease Principal                       | 40,436.30         | 47,000.00   | -6,563.70         | 86.0%                |
| 7042 · Engine Lease Interest                        | 9,244.59          | 3,000.00    | 6,244.59          | 308.2%               |
| <b>Total 7000.0 · Debt Service - Equipment Fund</b> | 65,250.84         | 65,571.00   | -320.16           | 99.5%                |
| <b>8000.0 · Contingency</b>                         |                   |             |                   |                      |
| 8010 · General Operating Contingency                | 0.00              | 50,560.00   | -50,560.00        | 0.0%                 |
| <b>Total 8000.0 · Contingency</b>                   | 0.00              | 50,560.00   | -50,560.00        | 0.0%                 |
| <b>8100.0 · Transfers</b>                           |                   |             |                   |                      |
| 8110 · From General Fund to Equip Res               | 0.00              | 25,000.00   | -25,000.00        | 0.0%                 |
| <b>Total 8100.0 · Transfers</b>                     | 0.00              | 25,000.00   | -25,000.00        | 0.0%                 |
| <b>Total Expense</b>                                | 299,871.40        | 674,581.00  | -374,709.60       | 44.5%                |
| <b>Net Income</b>                                   | <b>158,059.06</b> | <b>1.00</b> | <b>158,058.06</b> | <b>15,805,906.0%</b> |