

LOWELL RFPD
Profit & Loss Budget vs. Actual
July 2022 through June 2023

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
Income				
4000.0 · Property Taxes				
4010 · Current Taxes - General Fund	1,139.25	531,000.00	-529,860.75	0.2%
4020 · Previous Years Taxes	3,040.95	0.00	3,040.95	100.0%
Total 4000.0 · Property Taxes	4,180.20	531,000.00	-526,819.80	0.8%
4100.0 · Interest Earnings				
4110 · LGIP Interest - GF	502.85	2,000.00	-1,497.15	25.1%
4111 · Interest - Banner Checking	1.29			
Total 4100.0 · Interest Earnings	504.14	2,000.00	-1,495.86	25.2%
4200.0 · Grants	24,750.00	24,750.00	0.00	100.0%
4400.0 · Other Income 1				
4405 · Cash Carryover previous year	0.00	70,000.00	-70,000.00	0.0%
4410 · Miscellaneous Income	60.00	4,000.00	-3,940.00	1.5%
4460 · Equip Reserve Fund				
4462 · Equip Reserve CashCF Prev Yr	0.00	137,051.00	-137,051.00	0.0%
Total 4460 · Equip Reserve Fund	0.00	137,051.00	-137,051.00	0.0%
Total 4400.0 · Other Income 1	60.00	211,051.00	-210,991.00	0.0%
Total Income	29,494.34	768,801.00	-739,306.66	3.8%
Gross Profit	29,494.34	768,801.00	-739,306.66	3.8%
Expense				
5000.0 · ADMINISTRATION				
5000.1 · PERSONAL SERVICES				
5000.2 · Wages				
5010 · Chief Salary	13,490.00	81,000.00	-67,510.00	16.7%
5015 · Office Worker/Admin Assistant	2,332.95	12,500.00	-10,167.05	18.7%
5025 · Part-Time Fire Fighter	13,890.16	29,440.00	-15,549.84	47.2%
5027 · Firefighter / EMT	16,730.33	84,000.00	-67,269.67	19.9%
5030 · FF/EMT Training Coord. Pay	9,014.40	48,500.00	-39,485.60	18.6%
Total 5000.2 · Wages	55,457.84	255,440.00	-199,982.16	21.7%
5050.2 · Payroll Taxes & Benefits				
5055 · FICA	4,242.52	14,205.28	-9,962.76	29.9%
5060 · Medicare	0.00	3,281.88	-3,281.88	0.0%
5065 · PERS	5,116.66	35,000.00	-29,883.34	14.6%
5070 · Health Insurance	11,582.04	46,320.00	-34,737.96	25.0%
5075 · State WBF	32.43	4,171.36	-4,138.93	0.8%
Total 5050.2 · Payroll Taxes & Benefits	20,973.65	102,978.52	-82,004.87	20.4%
Total 5000.1 · PERSONAL SERVICES	76,431.49	358,418.52	-281,987.03	21.3%
5100.2 · MATERIALS & SERVICES				
5111 · Bank Service Charges	2.10	100.00	-97.90	2.1%
5115 · Office Supplies	389.95	1,500.00	-1,110.05	26.0%
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	1,305.38	9,000.00	-7,694.62	14.5%
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	4,000.00	-4,000.00	0.0%
5180 · Board Administrative Expenses	0.00	450.00	-450.00	0.0%
5190 · Copier Lease	213.44	1,300.00	-1,086.56	16.4%
5191 · Communication Equipment	0.00	1,000.00	-1,000.00	0.0%
5192 · Copier Expense	115.61	500.00	-384.39	23.1%
Total 5100.2 · MATERIALS & SERVICES	3,524.48	55,900.00	-52,375.52	6.3%
Total 5000.0 · ADMINISTRATION	79,955.97	414,318.52	-334,362.55	19.3%

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6000.0 · FIREFIGHTING AND RESCUE				
6100.2 · MATERIALS & SERVICES				
6010 · Chief's Expense	120.00	1,000.00	-880.00	12.0%
6015 · Fire Prevention	160.00	2,700.00	-2,540.00	5.9%
6020 · Logistics/Meals	232.13	600.00	-367.87	38.7%
6025 · Volunteer Expense	280.48	15,000.00	-14,719.52	1.9%
6030 · Gas, Oil, Tires	1,231.28	12,000.00	-10,768.72	10.3%
6035 · Volunteer Insurance	1,858.00	1,000.00	858.00	185.8%
6040 · Liability/Workers Comp Insuranc	2,973.79	7,500.00	-4,526.21	39.7%
6045 · Utilities	4,148.82	23,000.00	-18,851.18	18.0%
6050 · Dispatch Assessment	0.00	17,175.00	-17,175.00	0.0%
6055 · Training	9.75	3,500.00	-3,490.25	0.3%
6060 · EMT Supplies	1,051.87	4,000.00	-2,948.13	26.3%
6065 · Building & Ground	1,061.47	8,000.00	-6,938.53	13.3%
6070 · Vehicle Repair and Maintenance	2,555.49	8,000.00	-5,444.51	31.9%
6075 · Equipment Repair & Maint.	1,356.96	8,000.00	-6,643.04	17.0%
6080 · Fire Fighting Equipment	1,950.98	10,000.00	-8,049.02	19.5%
6090 · Miscellaneous Supplies	0.00	500.00	-500.00	0.0%
6096 · EMT Education	0.00	10,000.00	-10,000.00	0.0%
Total 6100.2 · MATERIALS & SERVICES	18,991.02	131,975.00	-112,983.98	14.4%
Total 6000.0 · FIREFIGHTING AND RESCUE	18,991.02	131,975.00	-112,983.98	14.4%
7000.0 · Debt Service - Equipment Fund				
6048 · Station 2 Loan Payment - Princi	0.00	14,343.00	-14,343.00	0.0%
6049 · Station 2 Loan Pymnt - Interest	0.00	1,228.00	-1,228.00	0.0%
7041 · Engine Lease Principal	0.00	39,620.00	-39,620.00	0.0%
7042 · Engine Lease Interest	0.00	10,061.00	-10,061.00	0.0%
Total 7000.0 · Debt Service - Equipment Fund	0.00	65,252.00	-65,252.00	0.0%
8000.0 · Contingency				
8010 · General Operating Contingency	0.00	16,553.00	-16,553.00	0.0%
Total 8000.0 · Contingency	0.00	16,553.00	-16,553.00	0.0%
Total Expense	98,946.99	628,098.52	-529,151.53	15.8%
Net Income	-69,452.65	140,702.48	-210,155.13	-49.4%