

**LOWELL RFPD**  
**Profit & Loss Budget vs. Actual**  
 July 2019 through June 2020

	Jul '19 - Jun 20	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4000.0 · Property Taxes				
4010 · Current Taxes - General Fund	305,902.26	455,082.00	-149,179.74	67.2%
4020 · Previous Years Taxes	315.63	8,000.00	-7,684.37	3.9%
4000.0 · Property Taxes - Other	0.00	0.00	0.00	0.0%
<b>Total 4000.0 · Property Taxes</b>	<b>306,217.89</b>	<b>463,082.00</b>	<b>-156,864.11</b>	<b>66.1%</b>
4100.0 · Interest Earnings				
4110 · LGIP Interest - GF	4,352.86	7,500.00	-3,147.14	58.0%
4111 · Interest - Banner Checking	12.85			
<b>Total 4100.0 · Interest Earnings</b>	<b>4,365.71</b>	<b>7,500.00</b>	<b>-3,134.29</b>	<b>58.2%</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>
49900 · Uncategorized Income	0.00			
<b>Total Income</b>	<b>315,226.10</b>	<b>766,829.00</b>	<b>-451,602.90</b>	<b>41.1%</b>
<b>Expense</b>				
5000.0 · ADMINISTRATION				
5000.1 · PERSONAL SERVICES				
5000.2 · Wages				
5010 · Chief Salary	29,263.35	72,200.00	-42,936.65	40.5%
5015 · Office Worker/Admin Assistant	2,770.00	10,000.00	-7,230.00	27.7%
5025 · Part-Time Fire Fighter	0.00	2,500.00	-2,500.00	0.0%
5027 · Firefighter / EMT	42,533.24	115,902.00	-73,368.76	36.7%
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>74,965.18</b>	<b>200,602.00</b>	<b>-125,636.82</b>	<b>37.4%</b>
5050.2 · Payroll Taxes & Benefits				
5055 · FICA	5,734.84	23,598.00	-17,863.16	24.3%
5065 · PERS	2,925.71	18,800.00	-15,874.29	15.6%
5070 · Health Insurance	22,212.25	50,000.00	-27,787.75	44.4%
5075 · State WBF	23.58	3,500.00	-3,476.42	0.7%
<b>Total 5050.2 · Payroll Taxes &amp; Benefits</b>	<b>30,896.38</b>	<b>95,898.00</b>	<b>-65,001.62</b>	<b>32.2%</b>
5000.1 · PERSONAL SERVICES - Other	49.46			
<b>Total 5000.1 · PERSONAL SERVICES</b>	<b>105,911.02</b>	<b>296,500.00</b>	<b>-190,588.98</b>	<b>35.7%</b>
5100.2 · MATERIALS & SERVICES				
5111 · Bank Service Charges	33.49	200.00	-166.51	16.7%
5115 · Office Supplies	786.86	2,500.00	-1,713.14	31.5%
5120 · Legal Services & Fees	423.32	3,000.00	-2,576.68	14.1%
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	992.93	2,500.00	-1,507.07	39.7%
5160 · Fidelity Bond	498.00	550.00	-52.00	90.5%
5170 · Board Training Expense	628.00	2,000.00	-1,372.00	31.4%
5175 · Board Travel	3,084.76	5,000.00	-1,915.24	61.7%
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	-77.92	1,300.00	-1,377.92	-6.0%
5191 · Communication Equipment	0.00	1,700.00	-1,700.00	0.0%
5192 · Copier Expense	28.38	300.00	-271.62	9.5%
<b>Total 5100.2 · MATERIALS &amp; SERVICES</b>	<b>6,806.99</b>	<b>48,350.00</b>	<b>-41,543.01</b>	<b>14.1%</b>
5300.3 · CAPITAL OUTLAY				
5315 · Buildings and Grounds	231.42			
<b>Total 5300.3 · CAPITAL OUTLAY</b>	<b>231.42</b>			
<b>Total 5000.0 · ADMINISTRATION</b>	<b>112,949.43</b>	<b>344,850.00</b>	<b>-231,900.57</b>	<b>32.8%</b>
6000.0 · FIREFIGHTING AND RESCUE				
6100.2 · MATERIALS & SERVICES				
6010 · Chief's Expense	290.00	2,000.00	-1,710.00	14.5%
6015 · Fire Prevention	270.00	2,800.00	-2,530.00	9.6%
6020 · Logistics/Meals	418.71	1,500.00	-1,081.29	27.9%
6025 · Volunteer Expense	4,593.24	15,000.00	-10,406.76	30.6%

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6030 · Gas, Oil, Tires	5,621.90	15,000.00	-9,378.10	37.5%
6035 · Volunteer Insurance	2,779.14	10,800.00	-8,020.86	25.7%
6040 · Liability/Workers Comp Insuranc	2,057.45	7,500.00	-5,442.55	27.4%
6045 · Utilities				
6046 · Station 2	130.06			
6045 · Utilities - Other	7,536.24	19,000.00	-11,463.76	39.7%
<b>Total 6045 · Utilities</b>	<b>7,666.30</b>	<b>19,000.00</b>	<b>-11,333.70</b>	<b>40.3%</b>
6050 · Dispatch Assessment	20,491.00	20,000.00	491.00	102.5%
6055 · Training	1,138.21	6,900.00	-5,761.79	16.5%
6060 · EMT Supplies	1,653.24	7,000.00	-5,346.76	23.6%
6065 · Building & Ground	5,133.74	8,000.00	-2,866.26	64.2%
6070 · Vehicle Repair and Maintenance	2,096.58	11,300.00	-9,203.42	18.6%
6075 · Equipment Repair & Maint.	2,828.20	7,500.00	-4,671.80	37.7%
6080 · Fire Fighting Equipment	8,624.37	10,000.00	-1,375.63	86.2%
6085 · Household Supplies	8.95			
6090 · Miscellaneous Supplies	119.35	500.00	-380.65	23.9%
6095 · Fire Fighting Supplies	649.61			
6096 · EMT Education	6,094.30	20,000.00	-13,905.70	30.5%
<b>Total 6100.2 · MATERIALS &amp; SERVICES</b>	<b>72,534.29</b>	<b>164,800.00</b>	<b>-92,265.71</b>	<b>44.0%</b>
6300.0 · CAPITAL OUTLAY				
6310 · Equipment - Fire & Rescue	4,877.16	5,000.00	-122.84	97.5%
6320 · Station 2 Property	12,663.93	40,000.00	-27,336.07	31.7%
6323 · Training Equipment	10,000.00	10,000.00	0.00	100.0%
6324 · Turnouts	0.00	10,000.00	-10,000.00	0.0%
<b>Total 6300.0 · CAPITAL OUTLAY</b>	<b>27,541.09</b>	<b>65,000.00</b>	<b>-37,458.91</b>	<b>42.4%</b>
<b>Total 6000.0 · FIREFIGHTING AND RESCUE</b>	<b>100,075.38</b>	<b>229,800.00</b>	<b>-129,724.62</b>	<b>43.5%</b>
7000.0 · Debt Service - Equipment Fund				
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>
8000.0 · Contingency	0.00	108,644.00	-108,644.00	0.0%
8100.0 · Transfers				
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>213,024.81</b>	<b>716,829.00</b>	<b>-503,804.19</b>	<b>29.7%</b>
<b>Net Income</b>	<b>102,201.29</b>	<b>50,000.00</b>	<b>52,201.29</b>	<b>204.4%</b>