

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	518,397.16	531,000.00	-12,602.84	97.6%
4020 · Previous Years Taxes	1,306.93	0.00	1,306.93	100.0%
Total 4000.0 · Property Taxes	519,704.09	531,000.00	-11,295.91	97.9%
4100.0 · Interest Earnings				
4110 · LGIP Interest - GF	1,350.32	2,000.00	-649.68	67.5%
4111 · Interest - Banner Checking	4.97			
Total 4100.0 · Interest Earnings	1,355.29	2,000.00	-644.71	67.8%
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	3,487.00	4,000.00	-513.00	87.2%
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	256,205.00	211,051.00	45,154.00	121.4%
Total Income	877,344.26	844,130.88	33,213.38	103.9%
Gross Profit	877,344.26	844,130.88	33,213.38	103.9%
Expense				
5000.0 · ADMINISTRATION				
5000.1 · PERSONAL SERVICES				
5000.2 · Wages				
5010 · Chief Salary	33,725.00	81,000.00	-47,275.00	41.6%
5015 · Office Worker/Admin Assistant	5,646.46	12,500.00	-6,853.54	45.2%
5025 · Part-Time Fire Fighter	22,766.41	29,440.00	-6,673.59	77.3%
5027 · Firefighter / EMT	33,356.71	84,000.00	-50,643.29	39.7%
5030 · FF/EMT Training Coord. Pay	21,275.98	48,500.00	-27,224.02	43.9%
Total 5000.2 · Wages	116,770.56	255,440.00	-138,669.44	45.7%
5050.2 · Payroll Taxes & Benefits				
5055 · FICA	8,982.51	16,205.28	-7,222.77	55.4%
5060 · Medicare	0.00	4,281.88	-4,281.88	0.0%
5065 · PERS	15,480.96	35,000.00	-19,519.04	44.2%
5070 · Health Insurance	23,164.08	46,320.00	-23,155.92	50.0%
5075 · State WBF	68.69	4,822.84	-4,754.15	1.4%
Total 5050.2 · Payroll Taxes & Benefits	47,696.24	106,630.00	-58,933.76	44.7%
5000.1 · PERSONAL SERVICES - Other	648.00			
Total 5000.1 · PERSONAL SERVICES	165,114.80	362,070.00	-196,955.20	45.6%
5100.2 · MATERIALS & SERVICES				
5111 · Bank Service Charges	2.25	100.00	-97.75	2.3%
5115 · Office Supplies	639.12	1,500.00	-860.88	42.6%
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	4,262.98	9,000.00	-4,737.02	47.4%
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	58.45	76,329.88	-76,271.43	0.1%
5192 · Copier Expense	241.16	500.00	-258.84	48.2%
Total 5100.2 · MATERIALS & SERVICES	9,309.03	131,229.88	-121,920.85	7.1%
Total 5000.0 · ADMINISTRATION	174,423.83	493,299.88	-318,876.05	35.4%

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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	370.00	2,700.00	-2,330.00	13.7%
6020 · Logistics/Meals	267.58	600.00	-332.42	44.6%
6025 · Volunteer Expense	10,418.38	15,000.00	-4,581.62	69.5%
6030 · Gas, Oil, Tires	3,131.81	12,000.00	-8,868.19	26.1%
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	8,070.46	23,000.00	-14,929.54	35.1%
6050 · Dispatch Assessment	17,174.76	17,175.00	-0.24	100.0%
6055 · Training	1,024.45	3,500.00	-2,475.55	29.3%
6060 · EMT Supplies	2,944.55	4,000.00	-1,055.45	73.6%
6065 · Building & Ground	2,572.17	8,000.00	-5,427.83	32.2%
6070 · Vehicle Repair and Maintenance	3,157.94	8,000.00	-4,842.06	39.5%
6075 · Equipment Repair & Maint.	3,294.41	9,864.90	-6,570.49	33.4%
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	65,856.10	133,839.90	-67,983.80	49.2%
Total 6000.0 · FIREFIGHTING AND RESCUE	65,856.10	133,839.90	-67,983.80	49.2%
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	65,250.83	65,252.00	-1.17	100.0%
8000.0 · Contingency				
8010 · General Operating Contingency	0.00	14,688.10	-14,688.10	0.0%
Total 8000.0 · Contingency	0.00	14,688.10	-14,688.10	0.0%
Total Expense	305,530.76	707,079.88	-401,549.12	43.2%
Net Income	571,813.50	137,051.00	434,762.50	417.2%