

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

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4000.0 · Property Taxes				
4010 · Current Taxes - General Fund	572,164.47	531,000.00	41,164.47	107.8%
4020 · Previous Years Taxes	3,577.00	0.00	3,577.00	100.0%
<b>Total 4000.0 · Property Taxes</b>	<b>575,741.47</b>	<b>531,000.00</b>	<b>44,741.47</b>	<b>108.4%</b>
4100.0 · Interest Earnings				
4110 · LGIP Interest - GF	6,696.39	2,000.00	4,696.39	334.8%
4111 · Interest - Banner Checking	12.31			
<b>Total 4100.0 · Interest Earnings</b>	<b>6,708.70</b>	<b>2,000.00</b>	<b>4,708.70</b>	<b>335.4%</b>
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	5,017.00	4,000.00	1,017.00	125.4%
4460 · Equip Reserve Fund				
4462 · Equip Reserve CashCF Prev Yr	136,651.00	137,051.00	-400.00	99.7%
<b>Total 4460 · Equip Reserve Fund</b>	<b>136,651.00</b>	<b>137,051.00</b>	<b>-400.00</b>	<b>99.7%</b>
<b>Total 4400.0 · Other Income 1</b>	<b>257,735.00</b>	<b>211,051.00</b>	<b>46,684.00</b>	<b>122.1%</b>
<b>Total Income</b>	<b>940,265.05</b>	<b>844,130.88</b>	<b>96,134.17</b>	<b>111.4%</b>
<b>Gross Profit</b>	<b>940,265.05</b>	<b>844,130.88</b>	<b>96,134.17</b>	<b>111.4%</b>
<b>Expense</b>				
5000.0 · ADMINISTRATION				
5000.1 · PERSONAL SERVICES				
5000.2 · Wages				
5010 · Chief Salary	67,450.00	81,000.00	-13,550.00	83.3%
5015 · Office Worker/Admin Assistant	11,126.06	12,500.00	-1,373.94	89.0%
5025 · Part-Time Fire Fighter	23,126.41	29,440.00	-6,313.59	78.6%
5027 · Firefighter / EMT	64,579.51	84,000.00	-19,420.49	76.9%
5030 · FF/EMT Training Coord. Pay	42,466.90	48,500.00	-6,033.10	87.6%
<b>Total 5000.2 · Wages</b>	<b>208,748.88</b>	<b>255,440.00</b>	<b>-46,691.12</b>	<b>81.7%</b>
5050.2 · Payroll Taxes & Benefits				
5055 · FICA	13,872.46	16,205.28	-2,332.82	85.6%
5060 · Medicare	3,026.84	4,281.88	-1,255.04	70.7%
5065 · PERS	25,578.03	35,000.00	-9,421.97	73.1%
5070 · Health Insurance	46,328.16	46,320.00	8.16	100.0%
5075 · State WBF	126.12	4,822.84	-4,696.72	2.6%
5076 · State - OR Paid Family Leave	0.00			
<b>Total 5050.2 · Payroll Taxes &amp; Benefits</b>	<b>88,931.61</b>	<b>106,630.00</b>	<b>-17,698.39</b>	<b>83.4%</b>
5000.1 · PERSONAL SERVICES - Other	0.00			
<b>Total 5000.1 · PERSONAL SERVICES</b>	<b>297,680.49</b>	<b>362,070.00</b>	<b>-64,389.51</b>	<b>82.2%</b>
5100.2 · MATERIALS & SERVICES				
5111 · Bank Service Charges	42.50	100.00	-57.50	42.5%
5115 · Office Supplies	1,694.04	1,500.00	194.04	112.9%
5120 · Legal Services & Fees	0.00	3,000.00	-3,000.00	0.0%
5125 · Audit	1,200.00	7,500.00	-6,300.00	16.0%
5130 · Property & Liability Insurance	24,006.00	25,000.00	-994.00	96.0%
5155 · Dues & Subscriptions	7,331.51	9,000.00	-1,668.49	81.5%
5160 · Fidelity Bond	498.00	550.00	-52.00	90.5%
5170 · Board Training Expense	1,078.00	2,000.00	-922.00	53.9%
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	1,259.86	1,300.00	-40.14	96.9%
5191 · Communication Equipment	56,100.29	76,329.88	-20,229.59	73.5%
5192 · Copier Expense	443.42	500.00	-56.58	88.7%
<b>Total 5100.2 · MATERIALS &amp; SERVICES</b>	<b>95,406.65</b>	<b>131,229.88</b>	<b>-35,823.23</b>	<b>72.7%</b>
<b>Total 5000.0 · ADMINISTRATION</b>	<b>393,087.14</b>	<b>493,299.88</b>	<b>-100,212.74</b>	<b>79.7%</b>

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	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
<b>6000.0 · FIREFIGHTING AND RESCUE</b>				
<b>6100.2 · MATERIALS &amp; SERVICES</b>				
6010 · Chief's Expense	860.65	1,000.00	-139.35	86.1%
6015 · Fire Prevention	670.00	2,700.00	-2,030.00	24.8%
6020 · Logistics/Meals	494.47	600.00	-105.53	82.4%
6025 · Volunteer Expense	18,878.98	15,000.00	3,878.98	125.9%
6030 · Gas, Oil, Tires	11,783.34	12,000.00	-216.66	98.2%
6035 · Volunteer Insurance	3,000.34	1,000.00	2,000.34	300.0%
6040 · Liability/Workers Comp Insuranc	10,631.31	7,500.00	3,131.31	141.8%
6045 · Utilities	15,438.63	23,000.00	-7,561.37	67.1%
6050 · Dispatch Assessment	17,174.76	17,175.00	-0.24	100.0%
6055 · Training	5,019.38	3,500.00	1,519.38	143.4%
6060 · EMT Supplies	6,289.82	4,000.00	2,289.82	157.2%
6065 · Building & Ground	7,719.32	8,000.00	-280.68	96.5%
6070 · Vehicle Repair and Maintenance	28,035.93	8,000.00	20,035.93	350.4%
6075 · Equipment Repair & Maint.	7,432.09	9,864.90	-2,432.81	75.3%
6080 · Fire Fighting Equipment	7,642.88	10,000.00	-2,357.12	76.4%
6090 · Miscellaneous Supplies	254.72	500.00	-245.28	50.9%
6096 · EMT Education	8,473.56	10,000.00	-1,526.44	84.7%
<b>Total 6100.2 · MATERIALS &amp; SERVICES</b>	<b>149,800.18</b>	<b>133,839.90</b>	<b>15,960.28</b>	<b>111.9%</b>
<b>6300.0 · CAPITAL OUTLAY</b>				
6310 · Equipment - Fire & Rescue	15,000.00	15,000.00	0.00	100.0%
<b>Total 6300.0 · CAPITAL OUTLAY</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>0.00</b>	<b>100.0%</b>
<b>Total 6000.0 · FIREFIGHTING AND RESCUE</b>	<b>164,800.18</b>	<b>148,839.90</b>	<b>15,960.28</b>	<b>110.7%</b>
<b>7000.0 · Debt Service - Equipment Fund</b>				
6048 · Station 2 Loan Payment - Princi	14,342.82	14,343.00	-0.18	100.0%
6049 · Station 2 Loan Pymnt - Interest	1,227.13	1,228.00	-0.87	99.9%
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%
<b>Total 7000.0 · Debt Service - Equipment Fund</b>	<b>65,250.83</b>	<b>65,252.00</b>	<b>-1.17</b>	<b>100.0%</b>
<b>8000.0 · Contingency</b>				
8010 · General Operating Contingency	0.00	14,688.10	-14,688.10	0.0%
<b>Total 8000.0 · Contingency</b>	<b>0.00</b>	<b>14,688.10</b>	<b>-14,688.10</b>	<b>0.0%</b>
<b>Total Expense</b>	<b>623,138.15</b>	<b>722,079.88</b>	<b>-98,941.73</b>	<b>86.3%</b>
<b>Net Income</b>	<b>317,126.90</b>	<b>122,051.00</b>	<b>195,075.90</b>	<b>259.8%</b>