

LOWELL RFPD
Profit & Loss Budget vs. Actual
 July 2023 through June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
Income				
4000.0 · Property Taxes				
4010 · Current Taxes - General Fund	49.49	549,000.00	-548,950.51	0.0%
4020 · Previous Years Taxes	264.56			
Total 4000.0 · Property Taxes	314.05	549,000.00	-548,685.95	0.1%
4100.0 · Interest Earnings				
4110 · LGIP Interest - GF	703.66	2,000.00	-1,296.34	35.2%
4111 · Interest - Banner Checking	0.70			
Total 4100.0 · Interest Earnings	704.36	2,000.00	-1,295.64	35.2%
4200.0 · Grants	35,000.00			
4400.0 · Other Income 1				
4405 · Cash Carryover previous year	0.00	118,000.00	-118,000.00	0.0%
4410 · Miscellaneous Income	1,005.00	4,000.00	-2,995.00	25.1%
4460 · Equip Reserve Fund				
4462 · Equip Reserve CashCF Prev Yr	0.00	121,651.00	-121,651.00	0.0%
Total 4460 · Equip Reserve Fund	0.00	121,651.00	-121,651.00	0.0%
Total 4400.0 · Other Income 1	1,005.00	243,651.00	-242,646.00	0.4%
8999-8 · Transfer In - Equip Reserve	0.00	121,651.00	-121,651.00	0.0%
Total Income	37,023.41	916,302.00	-879,278.59	4.0%
Gross Profit	37,023.41	916,302.00	-879,278.59	4.0%
Expense				
5000.0 · ADMINISTRATION				
5000.1 · PERSONAL SERVICES				
5000.2 · Wages				
5010 · Chief Salary	6,745.00	83,500.00	-76,755.00	8.1%
5015 · Office Worker/Admin Assistant	1,153.60	14,000.00	-12,846.40	8.2%
5025 · Part-Time Fire Fighter	8,727.68	10,000.00	-1,272.32	87.3%
5027 · Firefighter / EMT	10,173.43	92,000.00	-81,826.57	11.1%
5030 · FF/EMT Training Coord. Pay	1,987.62	50,470.00	-48,482.38	3.9%
Total 5000.2 · Wages	28,787.33	249,970.00	-221,182.67	11.5%
5050.2 · Payroll Taxes & Benefits				
5055 · FICA	2,040.99			
5060 · Medicare	477.32			
5065 · PERS	2,539.29	34,000.00	-31,460.71	7.5%
5070 · Health Insurance	8,027.20	49,000.00	-40,972.80	16.4%
5075 · State WBF	21.89			
5076 · State - OR Paid Family Leave	0.43			
5050.2 · Payroll Taxes & Benefits - Other	0.00	21,700.00	-21,700.00	0.0%
Total 5050.2 · Payroll Taxes & Benefits	13,107.12	104,700.00	-91,592.88	12.5%
5000.1 · PERSONAL SERVICES - Other	4,131.56			
Total 5000.1 · PERSONAL SERVICES	46,026.01	354,670.00	-308,643.99	13.0%
5100.2 · MATERIALS & SERVICES				
5111 · Bank Service Charges	0.00	100.00	-100.00	0.0%
5115 · Office Supplies	279.63	1,700.00	-1,420.37	16.4%
5120 · Legal Services & Fees	156.06	3,000.00	-2,843.94	5.2%
5125 · Audit	0.00	7,500.00	-7,500.00	0.0%
5130 · Property & Liability Insurance	0.00	26,000.00	-26,000.00	0.0%
5145 · Election Expense	588.77	450.00	138.77	130.8%
5155 · Dues & Subscriptions	640.40	9,000.00	-8,359.60	7.1%
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	213.16	1,300.00	-1,086.84	16.4%
5191 · Communication Equipment	0.00	1,000.00	-1,000.00	0.0%
5192 · Copier Expense	40.82	600.00	-559.18	6.8%
Total 5100.2 · MATERIALS & SERVICES	2,416.84	57,650.00	-55,233.16	4.2%
Total 5000.0 · ADMINISTRATION	48,442.85	412,320.00	-363,877.15	11.7%

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6000.0 · FIREFIGHTING AND RESCUE				
6100.2 · MATERIALS & SERVICES				
6010 · Chief's Expense	0.00	1,000.00	-1,000.00	0.0%
6015 · Fire Prevention	100.00	2,000.00	-1,900.00	5.0%
6020 · Logistics/Meals	15.50	600.00	-584.50	2.6%
6025 · Volunteer Expense	1,362.75	15,000.00	-13,637.25	9.1%
6030 · Gas, Oil, Tires	1,242.90	18,000.00	-16,757.10	6.9%
6035 · Volunteer Insurance	1,156.00	2,600.00	-1,444.00	44.5%
6040 · Liability/Workers Comp Insuranc	1,179.33	13,000.00	-11,820.67	9.1%
6045 · Utilities	2,612.17	20,000.00	-17,387.83	13.1%
6050 · Dispatch Assessment	0.00	20,000.00	-20,000.00	0.0%
6055 · Training	170.00	3,500.00	-3,330.00	4.9%
6060 · EMT Supplies	138.24	5,000.00	-4,861.76	2.8%
6065 · Building & Ground	527.71	53,500.00	-52,972.29	1.0%
6070 · Vehicle Repair and Maintenance	333.45	10,000.00	-9,666.55	3.3%
6075 · Equipment Repair & Maint.	1,404.99	8,000.00	-6,595.01	17.6%
6080 · Fire Fighting Equipment	2,031.87	10,000.00	-7,968.13	20.3%
6085 · Household Supplies	0.00	500.00	-500.00	0.0%
6096 · EMT Education	1,108.50	10,000.00	-8,891.50	11.1%
Total 6100.2 · MATERIALS & SERVICES	13,383.41	192,700.00	-179,316.59	6.9%
6300.0 · CAPITAL OUTLAY				
6324 · Turnouts	0.00	10,000.00	-10,000.00	0.0%
Total 6300.0 · CAPITAL OUTLAY	0.00	10,000.00	-10,000.00	0.0%
Total 6000.0 · FIREFIGHTING AND RESCUE	13,383.41	202,700.00	-189,316.59	6.6%
7000.0 · Debt Service - Equipment Fund				
6048 · Station 2 Loan Payment - Princi	0.00	14,944.00	-14,944.00	0.0%
6049 · Station 2 Loan Pymnt - Interest	0.00	627.00	-627.00	0.0%
7041 · Engine Lease Principal	0.00	40,757.00	-40,757.00	0.0%
7042 · Engine Lease Interest	0.00	8,925.00	-8,925.00	0.0%
Total 7000.0 · Debt Service - Equipment Fund	0.00	65,253.00	-65,253.00	0.0%
8000.0 · Contingency				
8010 · General Operating Contingency	0.00	114,378.00	-114,378.00	0.0%
Total 8000.0 · Contingency	0.00	114,378.00	-114,378.00	0.0%
8100.0 · Transfers				
8115 · To Gen Fund from Equip Reserve	0.00	121,651.00	-121,651.00	0.0%
Total 8100.0 · Transfers	0.00	121,651.00	-121,651.00	0.0%
Total Expense	61,826.26	916,302.00	-854,475.74	6.7%
Net Income	-24,802.85	0.00	-24,802.85	100.0%