

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

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
<b>4000.0 · Property Taxes</b>				
4010 · Current Taxes - General Fund	853.18	549,000.00	-548,146.82	0.2%
4020 · Previous Years Taxes	1,576.71			
<b>Total 4000.0 · Property Taxes</b>	<b>2,429.89</b>	<b>549,000.00</b>	<b>-546,570.11</b>	<b>0.4%</b>
<b>4100.0 · Interest Earnings</b>				
4110 · LGIP Interest - GF	1,972.39	2,000.00	-27.61	98.6%
4111 · Interest - Banner Checking	2.07			
<b>Total 4100.0 · Interest Earnings</b>	<b>1,974.46</b>	<b>2,000.00</b>	<b>-25.54</b>	<b>98.7%</b>
<b>4200.0 · Grants</b>				
	35,000.00	35,000.00	0.00	100.0%
<b>4400.0 · Other Income 1</b>				
4405 · Cash Carryover previous year	0.00	118,000.00	-118,000.00	0.0%
4410 · Miscellaneous Income	2,343.24	4,000.00	-1,656.76	58.6%
4460 · Equip Reserve Fund				
4462 · Equip Reserve CashCF Prev Yr	0.00	121,651.00	-121,651.00	0.0%
<b>Total 4460 · Equip Reserve Fund</b>	<b>0.00</b>	<b>121,651.00</b>	<b>-121,651.00</b>	<b>0.0%</b>
<b>Total 4400.0 · Other Income 1</b>	<b>2,343.24</b>	<b>243,651.00</b>	<b>-241,307.76</b>	<b>1.0%</b>
8999-8 · Transfer In - Equip Reserve	0.00	121,651.00	-121,651.00	0.0%
<b>Total Income</b>	<b>41,747.59</b>	<b>951,302.00</b>	<b>-909,554.41</b>	<b>4.4%</b>
<b>Gross Profit</b>	<b>41,747.59</b>	<b>951,302.00</b>	<b>-909,554.41</b>	<b>4.4%</b>
<b>Expense</b>				
<b>5000.0 · ADMINISTRATION</b>				
<b>5000.1 · PERSONAL SERVICES</b>				
<b>5000.2 · Wages</b>				
5010 · Chief Salary	20,837.49	83,500.00	-62,662.51	25.0%
5015 · Office Worker/Admin Assistant	2,966.40	14,000.00	-11,033.60	21.2%
5025 · Part-Time Fire Fighter	23,976.38	45,000.00	-21,023.62	53.3%
5027 · Firefighter / EMT	37,427.09	92,000.00	-54,572.91	40.7%
5030 · FF/EMT Training Coord. Pay	1,987.62	50,470.00	-48,482.38	3.9%
<b>Total 5000.2 · Wages</b>	<b>87,194.98</b>	<b>284,970.00</b>	<b>-197,775.02</b>	<b>30.6%</b>
<b>5050.2 · Payroll Taxes &amp; Benefits</b>				
5055 · FICA	5,406.09	17,618.46	-12,212.37	30.7%
5060 · Medicare	1,264.34	3,635.52	-2,371.18	34.8%
5065 · PERS	7,849.84	34,000.00	-26,150.16	23.1%
5070 · Health Insurance	16,054.40	49,000.00	-32,945.60	32.8%
5075 · State WBF	53.35	161.08	-107.73	33.1%
5076 · State - OR Paid Family Leave	27.50			
5077 · State - OR ST Transit Tax	0.00	284.94	-284.94	0.0%
5050.2 · Payroll Taxes & Benefits - Other	0.00	0.00	0.00	0.0%
<b>Total 5050.2 · Payroll Taxes &amp; Benefits</b>	<b>30,655.52</b>	<b>104,700.00</b>	<b>-74,044.48</b>	<b>29.3%</b>
<b>Total 5000.1 · PERSONAL SERVICES</b>	<b>117,850.50</b>	<b>389,670.00</b>	<b>-271,819.50</b>	<b>30.2%</b>

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<b>5100.2 · MATERIALS &amp; SERVICES</b>				
5111 · Bank Service Charges	0.05	100.00	-99.95	0.1%
5115 · Office Supplies	720.58	1,700.00	-979.42	42.4%
5120 · Legal Services & Fees	232.56	3,000.00	-2,767.44	7.8%
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	1,100.80	9,000.00	-7,899.20	12.2%
5160 · Fidelity Bond	1,031.00	550.00	481.00	187.5%
5170 · Board Training Expense	1,050.00	2,000.00	-950.00	52.5%
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	213.72	1,300.00	-1,086.28	16.4%
5191 · Communication Equipment	222.50	1,000.00	-777.50	22.3%
5192 · Copier Expense	138.67	600.00	-461.33	23.1%
<b>Total 5100.2 · MATERIALS &amp; SERVICES</b>	<b>5,298.65</b>	<b>57,650.00</b>	<b>-52,351.35</b>	<b>9.2%</b>
<b>Total 5000.0 · ADMINISTRATION</b>	<b>123,149.15</b>	<b>447,320.00</b>	<b>-324,170.85</b>	<b>27.5%</b>
<b>6000.0 · FIREFIGHTING AND RESCUE</b>				
<b>6100.2 · MATERIALS &amp; SERVICES</b>				
6010 · Chief's Expense	350.00	1,000.00	-650.00	35.0%
6015 · Fire Prevention	200.00	2,000.00	-1,800.00	10.0%
6020 · Logistics/Meals	39.32	600.00	-560.68	6.6%
6025 · Volunteer Expense	1,713.75	15,000.00	-13,286.25	11.4%
6030 · Gas, Oil, Tires	5,210.55	18,000.00	-12,789.45	28.9%
6035 · Volunteer Insurance	1,156.00	2,600.00	-1,444.00	44.5%
6040 · Liability/Workers Comp Insuranc	3,537.97	13,000.00	-9,462.03	27.2%
6045 · Utilities	6,380.54	20,000.00	-13,619.46	31.9%
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	514.75	5,000.00	-4,485.25	10.3%
6065 · Building & Ground	4,476.10	53,500.00	-49,023.90	8.4%
6070 · Vehicle Repair and Maintenance	1,266.99	10,000.00	-8,733.01	12.7%
6075 · Equipment Repair & Maint.	1,821.99	8,000.00	-6,178.01	22.8%
6080 · Fire Fighting Equipment	2,281.85	10,000.00	-7,718.15	22.8%
6085 · Household Supplies	1,179.65	500.00	679.65	235.9%
6096 · EMT Education	1,118.49	10,000.00	-8,881.51	11.2%
<b>Total 6100.2 · MATERIALS &amp; SERVICES</b>	<b>31,417.95</b>	<b>192,700.00</b>	<b>-161,282.05</b>	<b>16.3%</b>
<b>6300.0 · CAPITAL OUTLAY</b>				
6324 · Turnouts	0.00	10,000.00	-10,000.00	0.0%
<b>Total 6300.0 · CAPITAL OUTLAY</b>	<b>0.00</b>	<b>10,000.00</b>	<b>-10,000.00</b>	<b>0.0%</b>
<b>Total 6000.0 · FIREFIGHTING AND RESCUE</b>	<b>31,417.95</b>	<b>202,700.00</b>	<b>-171,282.05</b>	<b>15.5%</b>
<b>7000.0 · Debt Service - Equipment Fund</b>				
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%
<b>Total 7000.0 · Debt Service - Equipment Fund</b>	<b>0.00</b>	<b>65,253.00</b>	<b>-65,253.00</b>	<b>0.0%</b>
<b>8000.0 · Contingency</b>				
8010 · General Operating Contingency	0.00	114,378.00	-114,378.00	0.0%
<b>Total 8000.0 · Contingency</b>	<b>0.00</b>	<b>114,378.00</b>	<b>-114,378.00</b>	<b>0.0%</b>

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<b>8100.0 · Transfers</b>				
<b>8115 · To Gen Fund from Equip Reserve</b>	0.00	121,651.00	-121,651.00	0.0%
<b>Total 8100.0 · Transfers</b>	0.00	121,651.00	-121,651.00	0.0%
<b>Total Expense</b>	154,567.10	951,302.00	-796,734.90	16.2%
<b>Net Income</b>	<u><b>-112,819.51</b></u>	<u><b>0.00</b></u>	<u><b>-112,819.51</b></u>	<u><b>100.0%</b></u>