

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	591,526.16	549,000.00	42,526.16	107.7%
4020 · Previous Years Taxes	3,705.14			
Total 4000.0 · Property Taxes	595,231.30	549,000.00	46,231.30	108.4%
4100.0 · Interest Earnings				
4110 · LGIP Interest - GF	4,729.03	2,000.00	2,729.03	236.5%
4111 · Interest - Banner Checking	5.33			
Total 4100.0 · Interest Earnings	4,734.36	2,000.00	2,734.36	236.7%
4200.0 · Grants	35,000.00	35,000.00	0.00	100.0%
4400.0 · Other Income 1				
4405 · Cash Carryover previous year	123,141.00	118,000.00	5,141.00	104.4%
4410 · Miscellaneous Income	2,343.24	4,000.00	-1,656.76	58.6%
4460 · Equip Reserve Fund				
4462 · Equip Reserve CashCF Prev Yr	133,198.00	121,651.00	11,547.00	109.5%
Total 4460 · Equip Reserve Fund	133,198.00	121,651.00	11,547.00	109.5%
Total 4400.0 · Other Income 1	258,682.24	243,651.00	15,031.24	106.2%
8999-8 · Transfer In - Equip Reserve	0.00	121,651.00	-121,651.00	0.0%
Total Income	893,647.90	951,302.00	-57,654.10	93.9%
Gross Profit	893,647.90	951,302.00	-57,654.10	93.9%
Expense				
5000.0 · ADMINISTRATION				
5000.1 · PERSONAL SERVICES				
5000.2 · Wages				
5010 · Chief Salary	41,674.98	83,500.00	-41,825.02	49.9%
5015 · Office Worker/Admin Assistant	6,427.20	14,000.00	-7,572.80	45.9%
5025 · Part-Time Fire Fighter	28,603.33	45,000.00	-16,396.67	63.6%
5027 · Firefighter / EMT	73,311.75	92,000.00	-18,688.25	79.7%
5030 · FF/EMT Training Coord. Pay	1,987.62	50,470.00	-48,482.38	3.9%
Total 5000.2 · Wages	152,004.88	284,970.00	-132,965.12	53.3%
5050.2 · Payroll Taxes & Benefits				
5055 · FICA	9,424.30	17,618.46	-8,194.16	53.5%
5060 · Medicare	2,204.06	3,635.52	-1,431.46	60.6%
5065 · PERS	30,766.30	34,000.00	-3,233.70	90.5%
5070 · Health Insurance	28,095.20	49,000.00	-20,904.80	57.3%
5075 · State WBF	89.33	161.08	-71.75	55.5%
5076 · State - OR Paid Family Leave	27.68			
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%
Total 5050.2 · Payroll Taxes & Benefits	70,606.87	104,700.00	-34,093.13	67.4%
Total 5000.1 · PERSONAL SERVICES	222,611.75	389,670.00	-167,058.25	57.1%

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5100.2 · MATERIALS & SERVICES				
5111 · Bank Service Charges	149.83	100.00	49.83	149.8%
5115 · Office Supplies	1,505.37	1,700.00	-194.63	88.6%
5120 · Legal Services & Fees	232.56	3,000.00	-2,767.44	7.8%
5125 · Audit	6,500.00	7,500.00	-1,000.00	86.7%
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	2,634.40	9,000.00	-6,365.60	29.3%
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	758.39	4,000.00	-3,241.61	19.0%
5180 · Board Administrative Expenses	756.55	450.00	306.55	168.1%
5190 · Copier Lease	1,137.27	1,300.00	-162.73	87.5%
5191 · Communication Equipment	222.50	1,000.00	-777.50	22.3%
5192 · Copier Expense	417.54	600.00	-182.46	69.6%
Total 5100.2 · MATERIALS & SERVICES	15,401.18	57,650.00	-42,248.82	26.7%
Total 5000.0 · ADMINISTRATION	238,012.93	447,320.00	-209,307.07	53.2%
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	2,518.32	2,000.00	518.32	125.9%
6020 · Logistics/Meals	193.00	600.00	-407.00	32.2%
6025 · Volunteer Expense	6,965.10	15,000.00	-8,034.90	46.4%
6030 · Gas, Oil, Tires	6,573.92	18,000.00	-11,426.08	36.5%
6035 · Volunteer Insurance	1,156.00	2,600.00	-1,444.00	44.5%
6040 · Liability/Workers Comp Insuranc	3,923.83	13,000.00	-9,076.17	30.2%
6045 · Utilities	10,801.00	20,000.00	-9,199.00	54.0%
6050 · Dispatch Assessment	0.00	20,000.00	-20,000.00	0.0%
6055 · Training	1,281.87	3,500.00	-2,218.13	36.6%
6060 · EMT Supplies	1,681.85	5,000.00	-3,318.15	33.6%
6065 · Building & Ground	6,872.25	53,500.00	-46,627.75	12.8%
6070 · Vehicle Repair and Maintenance	6,841.17	10,000.00	-3,158.83	68.4%
6075 · Equipment Repair & Maint.	3,350.80	8,000.00	-4,649.20	41.9%
6080 · Fire Fighting Equipment	2,854.71	10,000.00	-7,145.29	28.5%
6085 · Household Supplies	396.86	500.00	-103.14	79.4%
6096 · EMT Education	7,118.49	10,000.00	-2,881.51	71.2%
Total 6100.2 · MATERIALS & SERVICES	62,529.17	192,700.00	-130,170.83	32.4%
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	62,529.17	202,700.00	-140,170.83	30.8%
69800 · Uncategorized Expenses	9.48			
7000.0 · Debt Service - Equipment Fund				
6048 · Station 2 Loan Payment - Princi	14,943.79	14,944.00	-0.21	100.0%
6049 · Station 2 Loan Pymnt - Interest	626.16	627.00	-0.84	99.9%
7041 · Engine Lease Principal	39,619.88	40,757.00	-1,137.12	97.2%
7042 · Engine Lease Interest	10,061.00	8,925.00	1,136.00	112.7%
Total 7000.0 · Debt Service - Equipment Fund	65,250.83	65,253.00	-2.17	100.0%
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%

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8100.0 · Transfers				
8115 · To Gen Fund from Equip Reserve	0.00	121,651.00	-121,651.00	0.0%
Total 8100.0 · Transfers	<u>0.00</u>	<u>121,651.00</u>	<u>-121,651.00</u>	<u>0.0%</u>
Total Expense	365,802.41	951,302.00	-585,499.59	38.5%
Net Income	<u>527,845.49</u>	<u>0.00</u>	<u>527,845.49</u>	<u>100.0%</u>