

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

	Jul '23 - Ju...	Budget	\$ Over Bud...	% of Budget
<b>Income</b>				
4000.0 · Property Taxes				
4010 · Current Taxes - General Fund	858.79	549,000.00	-548,141.21	0.2%
4020 · Previous Years Taxes	759.24			
<b>Total 4000.0 · Property Taxes</b>	<b>1,618.03</b>	<b>549,000.00</b>	<b>-547,381.97</b>	<b>0.3%</b>
4100.0 · Interest Earnings				
4110 · LGIP Interest - GF	1,418.47	2,000.00	-581.53	70.9%
4111 · Interest - Banner Checking	1.39			
<b>Total 4100.0 · Interest Earnings</b>	<b>1,419.86</b>	<b>2,000.00</b>	<b>-580.14</b>	<b>71.0%</b>
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	2,081.02	4,000.00	-1,918.98	52.0%
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>2,081.02</b>	<b>243,651.00</b>	<b>-241,569.98</b>	<b>0.9%</b>
8999-8 · Transfer In - Equip Reserve	0.00	121,651.00	-121,651.00	0.0%
<b>Total Income</b>	<b>40,118.91</b>	<b>916,302.00</b>	<b>-876,183.09</b>	<b>4.4%</b>
<b>Gross Profit</b>	<b>40,118.91</b>	<b>916,302.00</b>	<b>-876,183.09</b>	<b>4.4%</b>
<b>Expense</b>				
5000.0 · ADMINISTRATION				
5000.1 · PERSONAL SERVICES				
5000.2 · Wages				
5010 · Chief Salary	13,891.66	83,500.00	-69,608.34	16.6%
5015 · Office Worker/Admin Assistant	1,977.60	14,000.00	-12,022.40	14.1%
5025 · Part-Time Fire Fighter	16,779.08	10,000.00	6,779.08	167.8%
5027 · Firefighter / EMT	26,447.95	92,000.00	-65,552.05	28.7%
5030 · FF/EMT Training Coord. Pay	1,987.62	50,470.00	-48,482.38	3.9%
<b>Total 5000.2 · Wages</b>	<b>61,083.91</b>	<b>249,970.00</b>	<b>-188,886.09</b>	<b>24.4%</b>
5050.2 · Payroll Taxes & Benefits				
5055 · FICA	3,787.21			
5060 · Medicare	885.70			
5065 · PERS	7,849.84	34,000.00	-26,150.16	23.1%
5070 · Health Insurance	12,040.80	49,000.00	-36,959.20	24.6%
5075 · State WBF	37.53			
5076 · State - OR Paid Family Leave	0.84			
5050.2 · Payroll Taxes & Benefits - Other	0.00	21,700.00	-21,700.00	0.0%
<b>Total 5050.2 · Payroll Taxes &amp; Benefits</b>	<b>24,601.92</b>	<b>104,700.00</b>	<b>-80,098.08</b>	<b>23.5%</b>
<b>Total 5000.1 · PERSONAL SERVICES</b>	<b>85,685.83</b>	<b>354,670.00</b>	<b>-268,984.17</b>	<b>24.2%</b>
5100.2 · MATERIALS & SERVICES				
5111 · Bank Service Charges	0.05	100.00	-99.95	0.1%
5115 · Office Supplies	330.22	1,700.00	-1,369.78	19.4%
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	840.60	9,000.00	-8,159.40	9.3%
5160 · Fidelity Bond	1,031.00	550.00	481.00	187.5%
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	213.72	1,300.00	-1,086.28	16.4%

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

	Jul '23 - Ju...	Budget	\$ Over Bud...	% of Budget
5191 · Communication Equipment	222.50	1,000.00	-777.50	22.3%
5192 · Copier Expense	87.24	600.00	-512.76	14.5%
<b>Total 5100.2 · MATERIALS &amp; SERVICES</b>	<b>3,546.66</b>	<b>57,650.00</b>	<b>-54,103.34</b>	<b>6.2%</b>
<b>Total 5000.0 · ADMINISTRATION</b>	<b>89,232.49</b>	<b>412,320.00</b>	<b>-323,087.51</b>	<b>21.6%</b>
<b>6000.0 · FIREFIGHTING AND RESCUE</b>				
<b>6100.2 · MATERIALS &amp; SERVICES</b>				
6010 · Chief's Expense	0.00	1,000.00	-1,000.00	0.0%
6015 · Fire Prevention	150.00	2,000.00	-1,850.00	7.5%
6020 · Logistics/Meals	15.50	600.00	-584.50	2.6%
6025 · Volunteer Expense	1,626.00	15,000.00	-13,374.00	10.8%
6030 · Gas, Oil, Tires	2,625.22	18,000.00	-15,374.78	14.6%
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	3,982.19	20,000.00	-16,017.81	19.9%
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	252.79	5,000.00	-4,747.21	5.1%
6065 · Building & Ground	1,246.53	53,500.00	-52,253.47	2.3%
6070 · Vehicle Repair and Maintenance	568.19	10,000.00	-9,431.81	5.7%
6075 · Equipment Repair & Maint.	1,446.99	8,000.00	-6,553.01	18.1%
6080 · Fire Fighting Equipment	2,281.85	10,000.00	-7,718.15	22.8%
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%
<b>Total 6100.2 · MATERIALS &amp; SERVICES</b>	<b>20,167.73</b>	<b>192,700.00</b>	<b>-172,532.27</b>	<b>10.5%</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>20,167.73</b>	<b>202,700.00</b>	<b>-182,532.27</b>	<b>9.9%</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>
<b>8100.0 · Transfers</b>				
8115 · To Gen Fund from Equip Reserve	0.00	121,651.00	-121,651.00	0.0%
<b>Total 8100.0 · Transfers</b>	<b>0.00</b>	<b>121,651.00</b>	<b>-121,651.00</b>	<b>0.0%</b>
<b>Total Expense</b>	<b>109,400.22</b>	<b>916,302.00</b>	<b>-806,901.78</b>	<b>11.9%</b>
<b>Net Income</b>	<b>-69,281.31</b>	<b>0.00</b>	<b>-69,281.31</b>	<b>100.0%</b>