

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	403,620.00	549,000.00	-145,380.00	73.5%
4020 · Previous Years Taxes	3,144.66			
Total 4000.0 · Property Taxes	406,764.66	549,000.00	-142,235.34	74.1%
4100.0 · Interest Earnings				
4110 · LGIP Interest - GF	2,389.20	2,000.00	389.20	119.5%
4111 · Interest - Banner Checking	4.08			
Total 4100.0 · Interest Earnings	2,393.28	2,000.00	393.28	119.7%
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	702,840.18	951,302.00	-248,461.82	73.9%
Gross Profit	702,840.18	951,302.00	-248,461.82	73.9%
Expense				
5000.0 · ADMINISTRATION				
5000.1 · PERSONAL SERVICES				
5000.2 · Wages				
5010 · Chief Salary	34,729.15	83,500.00	-48,770.85	41.6%
5015 · Office Worker/Admin Assistant	5,211.80	14,000.00	-8,788.20	37.2%
5025 · Part-Time Fire Fighter	26,361.98	45,000.00	-18,638.02	58.6%
5027 · Firefighter / EMT	64,838.52	92,000.00	-27,161.48	70.5%
5030 · FF/EMT Training Coord. Pay	1,987.62	50,470.00	-48,482.38	3.9%
Total 5000.2 · Wages	133,129.07	284,970.00	-151,840.93	46.7%
5050.2 · Payroll Taxes & Benefits				
5055 · FICA	8,254.02	17,618.46	-9,364.44	46.8%
5060 · Medicare	1,930.38	3,635.52	-1,705.14	53.1%
5065 · PERS	20,154.82	34,000.00	-13,845.18	59.3%
5070 · Health Insurance	24,081.60	49,000.00	-24,918.40	49.1%
5075 · State WBF	78.42	161.08	-82.66	48.7%
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	54,526.92	104,700.00	-50,173.08	52.1%
Total 5000.1 · PERSONAL SERVICES	187,655.99	389,670.00	-202,014.01	48.2%
5100.2 · MATERIALS & SERVICES				
5111 · Bank Service Charges	70.10	100.00	-29.90	70.1%
5115 · Office Supplies	1,299.70	1,700.00	-400.30	76.5%
5120 · Legal Services & Fees	232.56	3,000.00	-2,767.44	7.8%
5125 · Audit	3,000.00	7,500.00	-4,500.00	40.0%
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	2,434.20	9,000.00	-6,565.80	27.0%
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	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	625.48	1,300.00	-674.52	48.1%
5191 · Communication Equipment	222.50	1,000.00	-777.50	22.3%
5192 · Copier Expense	266.43	600.00	-333.57	44.4%
Total 5100.2 · MATERIALS & SERVICES	11,285.68	57,650.00	-46,364.32	19.6%
Total 5000.0 · ADMINISTRATION	198,941.67	447,320.00	-248,378.33	44.5%

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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	2,468.32	2,000.00	468.32	123.4%
6020 · Logistics/Meals	193.00	600.00	-407.00	32.2%
6025 · Volunteer Expense	2,825.02	15,000.00	-12,174.98	18.8%
6030 · Gas, Oil, Tires	5,918.84	18,000.00	-12,081.16	32.9%
6035 · Volunteer Insurance	1,156.00	2,600.00	-1,444.00	44.5%
6040 · Liability/Workers Comp Insuranc	3,146.29	13,000.00	-9,853.71	24.2%
6045 · Utilities	8,815.55	20,000.00	-11,184.45	44.1%
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	930.10	5,000.00	-4,069.90	18.6%
6065 · Building & Ground	6,315.51	53,500.00	-47,184.49	11.8%
6070 · Vehicle Repair and Maintenance	6,356.97	10,000.00	-3,643.03	63.6%
6075 · Equipment Repair & Maint.	2,248.35	8,000.00	-5,751.65	28.1%
6080 · Fire Fighting Equipment	2,652.11	10,000.00	-7,347.89	26.5%
6085 · Household Supplies	396.86	500.00	-103.14	79.4%
6096 · EMT Education	1,118.49	10,000.00	-8,881.51	11.2%
Total 6100.2 · MATERIALS & SERVICES	45,823.28	192,700.00	-146,876.72	23.8%
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	45,823.28	202,700.00	-156,876.72	22.6%
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%
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	310,025.26	951,302.00	-641,276.74	32.6%
Net Income	392,814.92	0.00	392,814.92	100.0%