

**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	1,358.87	549,000.00	-547,641.13	0.2%
4020 · Previous Years Taxes	1,823.70			
<b>Total 4000.0 · Property Taxes</b>	3,182.57	549,000.00	-545,817.43	0.6%
<b>4100.0 · Interest Earnings</b>				
4110 · LGIP Interest - GF	2,389.20	2,000.00	389.20	119.5%
4111 · Interest - Banner Checking	2.91			
<b>Total 4100.0 · Interest Earnings</b>	2,392.11	2,000.00	392.11	119.6%
<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>	0.00	121,651.00	-121,651.00	0.0%
<b>Total 4400.0 · Other Income 1</b>	2,343.24	243,651.00	-241,307.76	1.0%
<b>8999-8 · Transfer In - Equip Reserve</b>	0.00	121,651.00	-121,651.00	0.0%
<b>Total Income</b>	42,917.92	951,302.00	-908,384.08	4.5%
<b>Gross Profit</b>	42,917.92	951,302.00	-908,384.08	4.5%
<b>Expense</b>				
<b>5000.0 · ADMINISTRATION</b>				
<b>5000.1 · PERSONAL SERVICES</b>				
<b>5000.2 · Wages</b>				
5010 · Chief Salary	27,783.32	83,500.00	-55,716.68	33.3%
5015 · Office Worker/Admin Assistant	4,078.80	14,000.00	-9,921.20	29.1%
5025 · Part-Time Fire Fighter	26,361.98	45,000.00	-18,638.02	58.6%
5027 · Firefighter / EMT	53,973.94	92,000.00	-38,026.06	58.7%
5030 · FF/EMT Training Coord. Pay	1,987.62	50,470.00	-48,482.38	3.9%
<b>Total 5000.2 · Wages</b>	114,185.66	284,970.00	-170,784.34	40.1%
<b>5050.2 · Payroll Taxes &amp; Benefits</b>				
5055 · FICA	7,079.53	17,618.46	-10,538.93	40.2%
5060 · Medicare	1,655.69	3,635.52	-1,979.83	45.5%
5065 · PERS	20,174.82	34,000.00	-13,825.18	59.3%
5070 · Health Insurance	16,054.40	49,000.00	-32,945.60	32.8%
5075 · State WBF	70.45	161.08	-90.63	43.7%
5076 · State - OR Paid Family Leave	27.68			
5077 · State - OR ST Transit Tax	0.00	284.94	-284.94	0.0%
<b>Total 5050.2 · Payroll Taxes &amp; Benefits</b>	45,062.57	104,700.00	-59,637.43	43.0%
<b>Total 5000.1 · PERSONAL SERVICES</b>	159,248.23	389,670.00	-230,421.77	40.9%
<b>5100.2 · MATERIALS &amp; SERVICES</b>				
5111 · Bank Service Charges	35.05	100.00	-64.95	35.1%
5115 · Office Supplies	831.68	1,700.00	-868.32	48.9%
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	1,301.00	9,000.00	-7,699.00	14.5%
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	321.00	1,300.00	-979.00	24.7%

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

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
5191 · Communication Equipment	222.50	1,000.00	-777.50	22.3%
5192 · Copier Expense	229.50	600.00	-370.50	38.3%
<b>Total 5100.2 · MATERIALS &amp; SERVICES</b>	<b>5,843.06</b>	<b>57,650.00</b>	<b>-51,806.94</b>	<b>10.1%</b>
<b>Total 5000.0 · ADMINISTRATION</b>	<b>165,091.29</b>	<b>447,320.00</b>	<b>-282,228.71</b>	<b>36.9%</b>
<b>6000.0 · FIREFIGHTING AND RESCUE</b>				
<b>6100.2 · MATERIALS &amp; SERVICES</b>				
6010 · Chief's Expense	700.00	1,000.00	-300.00	70.0%
6015 · Fire Prevention	2,428.26	2,000.00	428.26	121.4%
6020 · Logistics/Meals	39.32	600.00	-560.68	6.6%
6025 · Volunteer Expense	2,200.95	15,000.00	-12,799.05	14.7%
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	7,777.81	20,000.00	-12,222.19	38.9%
6050 · Dispatch Assessment	0.00	20,000.00	-20,000.00	0.0%
6055 · Training	334.87	3,500.00	-3,165.13	9.6%
6060 · EMT Supplies	643.73	5,000.00	-4,356.27	12.9%
6065 · Building & Ground	4,996.90	53,500.00	-48,503.10	9.3%
6070 · Vehicle Repair and Maintenance	4,021.83	10,000.00	-5,978.17	40.2%
6075 · Equipment Repair & Maint.	2,227.08	8,000.00	-5,772.92	27.8%
6080 · Fire Fighting Equipment	2,281.85	10,000.00	-7,718.15	22.8%
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%
<b>Total 6100.2 · MATERIALS &amp; SERVICES</b>	<b>39,072.47</b>	<b>192,700.00</b>	<b>-153,627.53</b>	<b>20.3%</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>39,072.47</b>	<b>202,700.00</b>	<b>-163,627.53</b>	<b>19.3%</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	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%
<b>Total 7000.0 · Debt Service - Equipment Fund</b>	<b>49,680.88</b>	<b>65,253.00</b>	<b>-15,572.12</b>	<b>76.1%</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>253,844.64</b>	<b>951,302.00</b>	<b>-697,457.36</b>	<b>26.7%</b>
<b>Net Income</b>	<b>-210,926.72</b>	<b>0.00</b>	<b>-210,926.72</b>	<b>100.0%</b>