La Grande Rural Fire Protection District
Profit & Loss Budget vs. Actual
July 2026 through June 2027

	Jul '26 - Jun 27	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
6000.01 · Union County Taxes Current GF	764.22	455,000.00	-454,235.78	0.17%
6001.01 · Union County Taxes Previous GF	6,881.75	14,000.00	-7,118.25	49.16%
6010.01 · Out of District Fees GF				
6013.01 · ODF Contracts	3,209.00	10,000.00	-6,791.00	32.09%
6014.01 · ODOT	503.50	2,500.00	-1,996.50	20.14%
6015.01 · Oregon Youth Authority	0.00	2,500.00	-2,500.00	0.0%
Total 6010.01 · Out of District Fees GF	3,712.50	15,000.00	-11,287.50	24.75%
6300.01 · Misc. Income/Grant Funds GF				
Miscelaneous/Grant Income	100.00	30,000.00	-29,900.00	0.33%
Total 6300.01 · Misc. Income/Grant Funds GF	100.00	30,000.00	-29,900.00	0.33%
Total Income	11,458.47	514,000.00	-502,541.53	2.23%
Gross Profit	11,458.47	514,000.00	-502,541.53	2.23%
Expense				
8000.01 · Payroll Expenses GF				
8005.01 · Chief GF	15,000.00	90,000.00	-75,000.00	16.67%
8006.01 · Summer Help/Duty Officer GF	17,012.50	45,000.00	-27,987.50	37.81%
8015.01 · Firefighter GF	4,499.28	27,000.00	-22,500.72	16.66%
8020.01 · Administration Assistant GF	2,730.00	16,380.00	-13,650.00	16.67%
8025.01 · Fireman Contracted Service	6,706.03	12,000.00	-5,293.97	55.88%
8040.01 · Fire Reporting	700.00	4,200.00	-3,500.00	16.67%
Total 8000.01 · Payroll Expenses GF	46,647.81	194,580.00	-147,932.19	23.97%
8100.01 · Payroll Taxes GF				
8101.01 · Social Security Taxes GF	3,078.15			
8102.01 · Medicare Taxes GF	719.88			
8103.01 · Oregon Unemployment GF	668.00			
8104.01 · Oregon Workers Comp GF	13.70			
8100.01 · Payroll Taxes GF - Other	0.72	25,000.00	-24,999.28	0.0%
Total 8100.01 · Payroll Taxes GF	4,480.45	25,000.00	-20,519.55	17.92%

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8150.01 · Health Insurance GF	3,000.00	18,000.00	-15,000.00	16.67%
8155.01 · Life Insurance GF	1,841.03	760.00	1,081.03	242.24%
8160.01 · Retirement GF	1,423.69	16,200.00	-14,776.31	8.79%
8170.00 · Life Flight	0.00	1,500.00	-1,500.00	0.0%
8200.01 · Office Expense GF	2,846.11	7,000.00	-4,153.89	40.66%
8205.01 · Medical Supplies GF	0.00	3,000.00	-3,000.00	0.0%
8210.01 · General Operations GF	3,925.46	35,000.00	-31,074.54	11.22%
8220.01 · Minor Equipment GF	1,541.91	20,000.00	-18,458.09	7.71%
8252.00 · Equip Ops/Maintenance/Repair	15,726.06	42,000.00	-26,273.94	37.44% → 10K fuel
8255.01 · Bldg Repairs & Maintenance GF	2,245.07	5,000.00	-2,754.93	44.9%
8300.01 · Legal Services GF	0.00	1,000.00	-1,000.00	0.0%
8310.01 · Auditing Fees GF	0.00	7,000.00	-7,000.00	0.0%
8315.01 · Contract Labor GF				
8315.02 · Medical Director	0.00	350.00	-350.00	0.0%
Total 8315.01 · Contract Labor GF	0.00	350.00	-350.00	0.0%
8505.01 · Bank Charges GF	51.30	300.00	-248.70	17.1%
8505.04 · Bank Charges LGIP	0.05			
8510.01 · Insurance & Bonds GF	5,282.60	32,000.00	-26,717.40	16.51%
8525.01 · Dues & Subscriptions GF	245.40	5,600.00	-5,354.60	4.38%
8526.01 · Licenses & Fees GF	45.00	1,000.00	-955.00	4.5%
8530.01 · Elections GF	0.00	1,200.00	-1,200.00	0.0%
8550.01 · Fire Prevention Services GF	0.00	500.00	-500.00	0.0%
8555.01 · School/Mtgs/Conference/Training	454.79	14,000.00	-13,545.21	3.25%
8700.01 · Utilities GF	1,112.11	15,000.00	-13,887.89	7.41%
8710.01 · Telephone GF	469.53	3,200.00	-2,730.47	14.67%
8799.01 · Contingency GF	0.00	192,810.00	-192,810.00	0.0%
Total Expense	91,338.37	642,000.00	-550,661.63	14.23%
Net Ordinary Income	-79,879.90	-128,000.00	48,120.10	62.41%
Other Income/Expense				
Other Income				

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9000.01 · Interest Income GF				
9001.01 · General Account Interest GF	2,333.78	8,000.00	-5,666.22	29.17%
Total 9000.01 · Interest Income GF	2,333.78	8,000.00	-5,666.22	29.17%
9000.02 · Interest Income EF				
9001.02 · Equipment Account Interest EF	3,488.24	9,000.00	-5,511.76	38.76%
Total 9000.02 · Interest Income EF	3,488.24	9,000.00	-5,511.76	38.76%
9000.03 · Interest Income BF				
9001.03 · Building Account Interest BF	1,316.51	4,000.00	-2,683.49	32.91%
Total 9000.03 · Interest Income BF	1,316.51	4,000.00	-2,683.49	32.91%
Total Other Income	7,138.53	21,000.00	-13,861.47	33.99%
Other Expense				
9600.02 · Capital Outlay EF	7,139.00	20,000.00	-12,861.00	35.7%
9902.01 · Transfers to Equip Fund GF	0.00	100,000.00	-100,000.00	0.0%
9903.01 · Transfers to Bldg Fund GF	0.00	10,000.00	-10,000.00	0.0%
Total Other Expense	7,139.00	130,000.00	-122,861.00	5.49%
Net Other Income	-0.47	-109,000.00	108,999.53	0.0%
Net Income	-79,880.37	-237,000.00	157,119.63	33.71%