

Jefferson County Rural Fire Protection District #1

Profit & Loss Budget vs. Actual

July 2025 through June 2026

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
6000 - Revenues				
6000.00 - Tax Revenues				
6010.00 - Current Year Taxes Collected				
6010.01 - GO Bond Debt Svs Fund				
6010.02 - Bond - Current Yr Taxes Collect	566,032.43			
6010.03 - Bond - Prior Yr Taxes Collected	10,077.39			
6010.04 - Bond - Interest Income	2,791.16			
Total 6010.01 - GO Bond Debt Svs Fund	578,900.98			
6010.00 - Current Year Taxes Collected - Other	1,192,838.24	1,236,760.00	-43,921.76	96.4%
Total 6010.00 - Current Year Taxes Collected	1,771,739.22	1,236,760.00	534,979.22	143.3%
6020.00 - Prior Year Taxes Collected	30,504.49	20,000.00	10,504.49	152.5%
Total 6000.00 - Tax Revenues	1,802,243.71	1,256,760.00	545,483.71	143.4%
6100.00 - Interest Income				
6110.00 - General Fund Interest Income	8,809.14	35,000.00	-26,190.86	25.2%
6120.00 - Vehicle Fund Interest Income	2,530.86			
6128.00 - Bldg Res Fund Int Income	76,481.05			
6135.00 - Grant Reserve Fund	4,321.31			
6100.00 - Interest Income - Other	0.25	0.00	0.25	100.0%
Total 6100.00 - Interest Income	92,142.61	35,000.00	57,142.61	263.3%
6140.00 - Rental Income	17,440.00	17,000.00	440.00	102.6%
6200.00 - Non-Tax Revenues				
6210.00 - Out of District - Fire	171.31	15,000.00	-14,828.69	1.1%
6215.00 - Fire Review, Burn Permits & Mis	3.75	500.00	-496.25	0.8%
6220.00 - Grants	27,500.00	224,921.00	-197,421.00	12.2%
6222.00 - Capital Projects				
6222.10 - Grant - Seismic	1,566,326.00			
6222.20 - Capital Funding Grant	1,900,000.00			
Total 6222.00 - Capital Projects	3,466,326.00			
6310.00 - Contractual Services	72,977.01	303,348.00	-230,370.99	24.1%
6310.10 - Circle Track & Arena Standby	16,157.62	10,000.00	6,157.62	161.6%
6310.15 - Confined Space Program	0.00	8,000.00	-8,000.00	0.0%
6310.20 - Conflagration	126,283.60	141,409.00	-15,125.40	89.3%
6610.00 - Sale of Fixed Assets	5,426.00	10,000.00	-4,574.00	54.3%
6710.00 - Misc Revenues & Address Signs	6,788.89	10,000.00	-3,211.11	67.9%
Total 6200.00 - Non-Tax Revenues	3,721,634.18	723,178.00	2,998,456.18	514.6%
6800.00 - EMS Revenues				
6805.00 - EMS User Fees	615,132.84	1,750,000.00	-1,134,867.16	35.2%
6815.00 - Firemed/Promed Sales	7,630.00	18,000.00	-10,370.00	42.4%
6820.00 - Medicaid GEMT	0.00	66,531.00	-66,531.00	0.0%
6825.00 - Out of District - EMS	4,317.50			
6830.00 - EMS Refunds Received	0.00	0.00	0.00	0.0%
6840.00 - EMS Bad Debt Collection Revenue	917.93	6,000.00	-5,082.07	15.3%
6845.00 - Restitution	5.24			
6860.00 - Record Requests	320.00			
Total 6800.00 - EMS Revenues	628,323.51	1,840,531.00	-1,212,207.49	34.1%
Total 6000 - Revenues	6,261,784.01	3,872,469.00	2,389,315.01	161.7%
6870.00 - EMS Transfer Revenue	0.00	330,000.00	-330,000.00	0.0%
Total Income	6,261,784.01	4,202,469.00	2,059,315.01	149.0%
Gross Profit	6,261,784.01	4,202,469.00	2,059,315.01	149.0%

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Expense	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
<b>7000.00 · Personnel Services</b>				
7000.01 · Gross Wages	1,030,960.04	1,631,752.00	-600,791.96	63.2%
7000.02 · FLSA Wages	0.00	0.00	0.00	0.0%
7000.03 · FTO Pay	0.00			
7000.05 · Grant Funded Personnel	0.00	0.00	0.00	0.0%
7000.06 · Part Time Wages	70,237.19			
7045.01 · Compensated Absences	0.00	10,000.00	-10,000.00	0.0%
7050.01 · Overtime	127,445.64	175,000.00	-47,554.36	72.8%
7110.01 · Worker's Compensation Insurance	138,393.29	82,831.00	55,562.29	167.1%
7120.01 · Employee Health Ins Exp	198,122.63	346,533.00	-148,410.37	57.2%
7120.02 · MASA-Air Ambulance Memberships	1,008.00	4,704.00	-3,696.00	21.4%
7126.01 · HRA VEBA/PEHP	70,000.00	70,000.00	0.00	100.0%
7130.01 · State Retirement Fund - PERS	226,153.64	407,938.00	-181,784.36	55.4%
7140.01 · Payroll Tax Expens	126,473.14	127,826.00	-1,352.86	98.9%
7150.01 · SDI/Life Ins/ST Disability	6,124.50	11,870.00	-5,745.50	51.6%
7150.02 · Misc. Personnel Costs	0.00	0.00	0.00	0.0%
<b>Total 7000.00 · Personnel Services</b>	<b>1,994,918.07</b>	<b>2,868,454.00</b>	<b>-873,535.93</b>	<b>69.5%</b>
<b>7200.00 · Materials &amp; Services</b>				
7205.00 · Materials and Services	17,422.70			
7207.00 · Contractual Services				
7207.01 · EMS Billing Services	4,424.82			
<b>Total 7207.00 · Contractual Services</b>	<b>4,424.82</b>			
7210.02 · Legal Fees	5,700.62	30,000.00	-24,299.38	19.0%
7215.01 · Bookkeeping Service	13,600.00	21,000.00	-7,400.00	64.8%
7215.02 · Professional Fees	14,448.75	48,250.00	-33,801.25	29.9%
7215.03 · Physician Advisor	7,000.00	10,000.00	-3,000.00	70.0%
7216.01 · Bank/Credit Card Fees	6,106.21	100.00	6,006.21	6,106.2%
7220.02 · Audit	23,450.00	60,000.00	-36,550.00	39.1%
7225.01 · GEMT Fee/Match	0.00	39,919.00	-39,919.00	0.0%
7230.01 · Medical Supplies/Patient Care	56,654.54	65,000.00	-8,345.46	87.2%
7235.02 · Volunteer & Employee Recognitio	64.00	1,008.00	-944.00	6.3%
7240.02 · Operating Expense	32,277.35	25,000.00	7,277.35	129.1%
7250.02 · Uniforms & Laundry	8,472.01	7,500.00	972.01	113.0%
7255.02 · Personal Protective Equipment	0.00	16,000.00	-16,000.00	0.0%
7260.02 · Dues & Publications	34,647.48	50,000.00	-15,352.52	69.3%
7270.02 · Gas & Oil	30,557.59	50,000.00	-19,442.41	61.1%
7280.02 · Building & Grounds Maintenance	217.24	7,000.00	-6,782.76	3.1%
7290.02 · Fire Equipment Maintenance	0.00	7,500.00	-7,500.00	0.0%
7290.03 · Medical Equipment Maintenance	0.00	8,000.00	-8,000.00	0.0%
7291.02 · Respiratory Equipment Maint	157.14	9,500.00	-9,342.86	1.7%
7292.02 · Extrication Equipment Maint	0.00	2,500.00	-2,500.00	0.0%
7293.02 · Radio Maintenance	1,757.00	15,000.00	-13,243.00	11.7%
7295.02 · Fire Equip Purch<\$5000	119.00	8,000.00	-7,881.00	1.5%
7295.03 · Medical Equip Purch<\$5000	2,424.46			
7310.02 · Fire Apparatus Maintenance				
7310.21 · R&M 1721 Structure Engine	1,032.68			
7310.41 · R&M 1741 Lite Brush/ Rescue	955.68			
7310.42 · R&M 1742 Lite Brush	1,187.80			
7310.44 · R&M 1744 Heavy Brush	889.75			
7310.61 · R&M 1761 Lite Rescue Vehicle	191.69			
7310.02 · Fire Apparatus Maintenance - Other	100.00	42,500.00	-42,400.00	0.2%
<b>Total 7310.02 · Fire Apparatus Maintenance</b>	<b>4,357.60</b>	<b>42,500.00</b>	<b>-38,142.40</b>	<b>10.3%</b>
<b>7315.00 · Medical Equip Maintenance</b>				
7310.73 · R&M 1773 Dodge Ram 3500 Medic	611.15			
7310.74 · R&M 1774 Dodge Ram 3500 Medic	3,666.12			
7310.75 · R&M 1771 Ford F450 Medic	945.49			
<b>Total 7315.00 · Medical Equip Maintenance</b>	<b>5,222.76</b>			

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Accrual Basis

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	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
7320.02 · Utilities	32,702.78	46,000.00	-13,297.22	71.1%
7325.02 · Utilities - Culver	137.00	15,000.00	-14,863.00	0.9%
7340.02 · Culver Station Rent	19,722.70	22,000.00	-2,277.30	89.6%
7350.02 · Fire & Liability Insurance	86,934.00	90,000.00	-3,066.00	96.6%
7352.02 · Shop Supplies	955.75	2,500.00	-1,544.25	38.2%
7355.02 · Equipment Rental	2,025.25			
7360.02 · Office Supplies	6,180.36	6,000.00	180.36	103.0%
7362.02 · Minor Equipment (IT Equipment)	3,088.00	3,000.00	88.00	102.9%
7365.02 · Office Equipment Repair	0.00	1,000.00	-1,000.00	0.0%
7370.02 · Elections	0.00	1,000.00	-1,000.00	0.0%
7380.02 · Dispatching	108,207.32	100,000.00	8,207.32	108.2%
7390.02 · EMS Training	250.05	5,000.00	-4,749.95	5.0%
7390.03 · Fire Training	0.00	9,500.00	-9,500.00	0.0%
7393.02 · Vaccinations/Certifications	30.00			
7396.02 · First Aid & CPR	0.00	2,500.00	-2,500.00	0.0%
7397.02 · Community Outreach/Dept Morale	0.00	1,000.00	-1,000.00	0.0%
7400.02 · Fire Prevention	0.00	2,500.00	-2,500.00	0.0%
7430.02 · Recruitment Expense	0.00	500.00	-500.00	0.0%
7440.50 · Student Scholarship				
7440.62 · Scholarship -Position 1	7,541.00			
7440.63 · Scholarship -Position 2	5,484.25			
7440.65 · Scholarship -Position 3	5,956.50			
7440.66 · Scholarship -Position 4	4,589.25			
7440.67 · Scholarship -Position 5	3,875.75			
7440.68 · Scholarship -Position 6	3,962.50			
7440.69 · Scholarship -Position 7	1,200.00			
7440.50 · Student Scholarship - Other	0.00	72,000.00	-72,000.00	0.0%
<b>Total 7440.50 · Student Scholarship</b>	<b>32,609.25</b>	<b>72,000.00</b>	<b>-39,390.75</b>	<b>45.3%</b>
7450.02 · Addressing Signs	0.00	0.00	0.00	0.0%
7485.01 · Confined Space Program	0.00	8,000.00	-8,000.00	0.0%
<b>Total 7200.00 · Materials &amp; Services</b>	<b>561,923.73</b>	<b>911,277.00</b>	<b>-349,353.27</b>	<b>61.7%</b>
7500.00 · Capital Outlay				
7525.01 · Medical Equipment	0.00	0.00	0.00	0.0%
7535.01 · Office Equipment	0.00	0.00	0.00	0.0%
7545.01 · Building Construction				
7530.01 · Training Equipment	56,570.00			
7540.01 · Vehicles	827,888.00	0.00	827,888.00	100.0%
7550.01 · Software	0.00	0.00	0.00	0.0%
7545.01 · Building Construction - Other	2,362,630.76			
<b>Total 7545.01 · Building Construction</b>	<b>3,247,088.76</b>	<b>0.00</b>	<b>3,247,088.76</b>	<b>100.0%</b>
7555.01 · Seismic Grant	528,578.36			
7570.99 · Grant Special Equipment Purchas	21,676.22			
7500.00 · Capital Outlay - Other	0.00	25,000.00	-25,000.00	0.0%
<b>Total 7500.00 · Capital Outlay</b>	<b>3,797,343.34</b>	<b>25,000.00</b>	<b>3,772,343.34</b>	<b>15,189.4%</b>
7815.00 · Debt Service				
7815.01 · GO Bond Debt Service				
7815.03 · GO Bond Principal	250,000.00			
7815.04 · GO Bond Interest	215,208.85			
<b>Total 7815.01 · GO Bond Debt Service</b>	<b>465,208.85</b>			
8821 · EMS Bad Debt	0.00	0.00	0.00	0.0%
8822 · EMS Write Off	0.00	0.00	0.00	0.0%
<b>Total 7815.00 · Debt Service</b>	<b>465,208.85</b>	<b>0.00</b>	<b>465,208.85</b>	<b>100.0%</b>
8810 · Nonbonded Debt Srvc-Interest	0.00	28,875.00	-28,875.00	0.0%
8820 · Nonbonded Debt Srvc-Principal	0.00	1,100,000.00	-1,100,000.00	0.0%
<b>Total Expense</b>	<b>6,819,393.99</b>	<b>4,933,606.00</b>	<b>1,885,787.99</b>	<b>138.2%</b>
<b>Net Ordinary Income</b>	<b>-557,609.98</b>	<b>-731,137.00</b>	<b>173,527.02</b>	<b>76.3%</b>

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Accrual Basis

July 2025 through June 2026

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
<b>Other Income/Expense</b>				
<b>Other Income</b>				
9010.00 · Beginning Fund Balance	0.00	1,037,938.00	-1,037,938.00	0.0%
9300.00 · Reserves				
9350.00 · Reserve - Future Expenditures	0.00	0.00	0.00	0.0%
<b>Total 9300.00 · Reserves</b>	0.00	0.00	0.00	0.0%
<b>Total Other Income</b>	0.00	1,037,938.00	-1,037,938.00	0.0%
<b>Net Other Income</b>	0.00	1,037,938.00	-1,037,938.00	0.0%
<b>Net Income</b>	<b>-557,609.98</b>	<b>306,801.00</b>	<b>-864,410.98</b>	<b>-181.7%</b>