

**Jefferson County Rural Fire Protection District #1
Profit & Loss Budget vs. Actual**

Accrual Basis

July through October 2025

	Jul - Oct 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
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	29,700.36			
6010.03 · Bond - Prior Yr Taxes Collected	8,191.93			
6010.04 · Interest Income	76.21			
6010.01 · GO Bond Debt Svs Fund - Other	615.59			
Total 6010.01 · GO Bond Debt Svs Fund	38,584.09			
6010.00 · Current Year Taxes Collected - Other	4,994.05	8,000.00	-3,005.95	62.4%
Total 6010.00 · Current Year Taxes Collected	43,578.14	8,000.00	35,578.14	544.7%
6020.00 · Prior Year Taxes Collected	23,524.97	6,400.00	17,124.97	367.6%
Total 6000.00 · Tax Revenues	67,103.11	14,400.00	52,703.11	466.0%
6100.00 · Interest Income				
6110.00 · General Fund Interest Income	4,073.88	11,666.64	-7,592.76	34.9%
6120.00 · Vehicle Fund Interest Income	1,457.68			
6128.00 · Bldg Res Fund Int Income	54,245.66			
6135.00 · Grant Reserve Fund	2,559.64			
6100.00 · Interest Income - Other	0.14	0.00	0.14	100.0%
Total 6100.00 · Interest Income	62,337.00	11,666.64	50,670.36	534.3%
6140.00 · Rental Income	17,440.00	5,666.64	11,773.36	307.8%
6200.00 · Non-Tax Revenues				
6210.00 · Out of District - Fire	1,538.62	5,000.00	-3,461.38	30.8%
6215.00 · Fire Review, Burn Permits & Mis	3.75	166.72	-162.97	2.2%
6220.00 · Grants	20,000.00	74,973.64	-54,973.64	26.7%
6222.00 · Capital Projects				
6222.10 · Grant - Seismic	1,256,480.00			
Total 6222.00 · Capital Projects	1,256,480.00			
6310.00 · Contractual Services	36,886.51	101,116.00	-64,229.49	36.5%
6310.10 · Circle Track & Arena Standby	16,115.69	3,333.36	12,782.33	483.5%
6310.15 · Confined Space Program	0.00	2,666.72	-2,666.72	0.0%
6310.20 · Conflagration	0.00	47,136.36	-47,136.36	0.0%
6610.00 · Sale of Fixed Assets	5,426.00	3,333.36	2,092.64	162.8%
6710.00 · Misc Revenues & Address Signs	6,739.68	3,333.36	3,406.32	202.2%
Total 6200.00 · Non-Tax Revenues	1,343,190.25	241,059.52	1,102,130.73	557.2%
6800.00 · EMS Revenues				
6805.00 · EMS User Fees	313,706.99	583,333.36	-269,626.37	53.8%
6815.00 · Firemed/Promed Sales	5,470.00	6,000.00	-530.00	91.2%
6820.00 · Medicaid GEMT	0.00	22,177.00	-22,177.00	0.0%
6825.00 · Out of District - EMS	4,345.00			
6830.00 · EMS Refunds Received	0.00	0.00	0.00	0.0%
6840.00 · EMS Bad Debt Collection Revenue	917.93	2,000.00	-1,082.07	45.9%
6845.00 · Restitution	5.24			
6860.00 · Record Requests	100.00			
Total 6800.00 · EMS Revenues	324,545.16	613,510.36	-288,965.20	52.9%
Total 6000 · Revenues	1,814,615.52	886,303.16	928,312.36	204.7%
6870.00 · EMS Transfer Revenue	0.00	110,000.00	-110,000.00	0.0%
Total Income	1,814,615.52	996,303.16	818,312.36	182.1%
Gross Profit	1,814,615.52	996,303.16	818,312.36	182.1%
Expense				
Insurance Refunds	1,446.36			

Jefferson County Rural Fire Protection District #1 Profit & Loss Budget vs. Actual

July through October 2025

	Jul - Oct 25	Budget	\$ Over Budget	% of Budget
7000.00 · Personnel Services				
7000.01 · Gross Wages	554,351.25	543,917.36	10,433.89	101.9%
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%
7045.01 · Compensated Absences	0.00	3,333.36	-3,333.36	0.0%
7050.01 · Overtime	84,488.58	58,333.36	26,155.22	144.8%
7110.01 · Worker's Compensation Insurance	120,647.42	27,610.36	93,037.06	437.0%
7120.01 · Employee Health Ins Exp	98,238.98	115,511.00	-17,272.02	85.0%
7120.02 · MASA-Air Ambulance Memberships	546.00	1,568.00	-1,022.00	34.8%
7126.01 · HRA VEBA/PEHP	70,000.00	23,333.36	46,666.64	300.0%
7130.01 · State Retirement Fund - PERS	105,424.55	135,979.36	-30,554.81	77.5%
7140.01 · Payroll Tax Expens	63,141.09	42,608.64	20,532.45	148.2%
7150.01 · SDI/Life Ins/ST Disability	3,114.60	3,956.64	-842.04	78.7%
7150.02 · Misc. Personnel Costs	0.00	0.00	0.00	0.0%
Total 7000.00 · Personnel Services	1,099,952.47	956,151.44	143,801.03	115.0%
7200.00 · Materials & Services				
7205.00 · Materials and Services	15,218.68			
7210.02 · Legal Fees	3,394.37	10,000.00	-6,605.63	33.9%
7215.01 · Bookkeeping Service	6,800.00	7,000.00	-200.00	97.1%
7215.02 · Professional Fees	4,168.75	16,083.36	-11,914.61	25.9%
7215.03 · Physician Advisor	3,500.00	3,333.36	166.64	105.0%
7216.01 · Bank/Credit Card Fees	3,760.15	33.36	3,726.79	11,271.4%
7220.02 · Audit	23,450.00	20,000.00	3,450.00	117.3%
7225.01 · GEMT Fee/Match	0.00	13,306.36	-13,306.36	0.0%
7230.01 · Medical Supplies/Patient Care	35,020.55	21,666.64	13,353.91	161.6%
7235.02 · Volunteer & Employee Recognitio	32.00	336.00	-304.00	9.5%
7240.02 · Operating Expense	15,270.56	8,333.36	6,937.20	183.2%
7250.02 · Uniforms & Laundry	8,472.01	2,500.00	5,972.01	338.9%
7255.02 · Personal Protective Equipment	0.00	5,333.36	-5,333.36	0.0%
7260.02 · Dues & Publications	21,067.62	16,666.64	4,400.98	126.4%
7270.02 · Gas & Oil	18,471.91	16,666.64	1,805.27	110.8%
7280.02 · Building & Grounds Maintenance	213.26	2,333.36	-2,120.10	9.1%
7290.02 · Fire Equipment Maintenance	0.00	2,500.00	-2,500.00	0.0%
7290.03 · Medical Equipment Maintenance	0.00	2,666.64	-2,666.64	0.0%
7291.02 · Respiratory Equipment Maint	0.00	3,166.64	-3,166.64	0.0%
7292.02 · Extrication Equipment Maint	0.00	833.36	-833.36	0.0%
7293.02 · Radio Maintenance	0.00	5,000.00	-5,000.00	0.0%
7295.02 · Fire Equip Purch<\$5000	0.00	2,666.64	-2,666.64	0.0%
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	14,166.64	-14,066.64	0.7%
Total 7310.02 · Fire Apparatus Maintenance	4,357.60	14,166.64	-9,809.04	30.8%
7315.00 · Medical Equip Maintenance				
7310.73 · R&M 1773 Dodge Ram 3500 Medic	178.13			
7310.74 · R&M 1774 Dodge Ram 3500 Medic	3,666.12			
7310.75 · R&M 1771 Ford F450 Medic	363.11			
Total 7315.00 · Medical Equip Maintenance	4,207.36			

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7320.02 · Utilities	18,193.67	15,333.36	2,860.31	118.7%
7325.02 · Utilities - Culver	93.00	5,000.00	-4,907.00	1.9%
7340.02 · Culver Station Rent	19,722.70	7,333.36	12,389.34	268.9%
7350.02 · Fire & Liability Insurance	0.00	30,000.00	-30,000.00	0.0%
7352.02 · Shop Supplies	135.97	833.36	-697.39	16.3%
7355.02 · Equipment Rental	566.86			
7360.02 · Office Supplies	3,374.21	2,000.00	1,374.21	168.7%
7362.02 · Minor Equipment (IT Equipment)	0.00	1,000.00	-1,000.00	0.0%
7365.02 · Office Equipment Repair	0.00	333.36	-333.36	0.0%
7370.02 · Elections	0.00	333.36	-333.36	0.0%
7380.02 · Dispatching	65,830.50	33,333.36	32,497.14	197.5%
7390.02 · EMS Training	250.05	1,666.64	-1,416.59	15.0%
7390.03 · Fire Training	0.00	3,166.64	-3,166.64	0.0%
7393.02 · Vaccinations/Certifications	30.00			
7396.02 · First Aid & CPR	0.00	833.36	-833.36	0.0%
7397.02 · Community Outreach/Dept Morale	0.00	333.36	-333.36	0.0%
7400.02 · Fire Prevention	0.00	833.36	-833.36	0.0%
7430.02 · Recruitment Expense	0.00	166.64	-166.64	0.0%
7440.50 · Student Scholarship				
7440.62 · Scholarship -Position 1	2,136.50			
7440.63 · Scholarship -Position 2	1,200.00			
7440.65 · Scholarship -Position 3	800.00			
7440.66 · Scholarship -Position 4	800.00			
7440.67 · Scholarship -Position 5	800.00			
7440.68 · Scholarship -Position 6	3,962.50			
7440.69 · Scholarship -Position 7	1,200.00			
7440.50 · Student Scholarship - Other	0.00	24,000.00	-24,000.00	0.0%
Total 7440.50 · Student Scholarship	10,899.00	24,000.00	-13,101.00	45.4%
7450.02 · Addressing Signs	0.00	0.00	0.00	0.0%
7485.01 · Confined Space Program	0.00	2,666.64	-2,666.64	0.0%
Total 7200.00 · Materials & Services	286,500.78	303,759.16	-17,258.38	94.3%
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				
7540.01 · Vehicles	0.00	0.00	0.00	0.0%
7550.01 · Software	0.00	0.00	0.00	0.0%
7545.01 · Building Construction - Other	1,298,511.66			
Total 7545.01 · Building Construction	1,298,511.66	0.00	1,298,511.66	100.0%
7555.01 · Seismic Grant	518,894.36			
7570.99 · Grant Special Equipment Purchas	21,676.22			
7500.00 · Capital Outlay - Other	0.00	8,333.36	-8,333.36	0.0%
Total 7500.00 · Capital Outlay	1,839,082.24	8,333.36	1,830,748.88	22,068.9%
7815.00 · Debt Service				
8821 · EMS Bad Debt	0.00	0.00	0.00	0.0%
8822 · EMS Write Off	0.00	0.00	0.00	0.0%
Total 7815.00 · Debt Service	0.00	0.00	0.00	0.0%
8810 · Nonbonded Debt Srvc-Interest	0.00	9,625.00	-9,625.00	0.0%
8820 · Nonbonded Debt Srvc-Principal	0.00	366,666.64	-366,666.64	0.0%
Total Expense	3,226,981.85	1,644,535.60	1,582,446.25	196.2%
Net Ordinary Income	-1,412,366.33	-648,232.44	-764,133.89	217.9%
Other Income/Expense				
Other Income				
9010.00 · Beginning Fund Balance	0.00	1,037,938.00	-1,037,938.00	0.0%

Jefferson County Rural Fire Protection District #1 Profit & Loss Budget vs. Actual

July through October 2025

	Jul - Oct 25	Budget	\$ Over Budget	% of Budget
9300.00 · Reserves				
9350.00 · Reserve - Future Expenditures	0.00	0.00	0.00	0.0%
Total 9300.00 · Reserves	0.00	0.00	0.00	0.0%
Total Other Income	0.00	1,037,938.00	-1,037,938.00	0.0%
Net Other Income	0.00	1,037,938.00	-1,037,938.00	0.0%
Net Income	-1,412,366.33	389,705.56	-1,802,071.89	-362.4%