

Jefferson County Rural Fire Protection District #1

Profit & Loss Budget vs. Actual

July 2025 through January 2026

	Jul '25 - Jan 26	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	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	11,500.00	19,004.49	265.3%
Total 6000.00 - Tax Revenues	1,802,243.71	1,248,260.00	553,983.71	144.4%
6100.00 - Interest Income				
6110.00 - General Fund Interest Income	8,809.14	20,416.65	-11,607.51	43.1%
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	20,416.65	71,725.96	451.3%
6140.00 - Rental Income	17,440.00	9,916.65	7,523.35	175.9%
6200.00 - Non-Tax Revenues				
6210.00 - Out of District - Fire	171.31	8,750.00	-8,578.69	2.0%
6215.00 - Fire Review, Burn Permits & Mis	3.75	291.70	-287.95	1.3%
6220.00 - Grants	27,500.00	131,203.90	-103,703.90	21.0%
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	176,953.00	-103,975.99	41.2%
6310.10 - Circle Track & Arena Standby	16,157.62	5,833.35	10,324.27	277.0%
6310.15 - Confined Space Program	0.00	4,666.70	-4,666.70	0.0%
6310.20 - Conflagration	126,283.60	82,488.60	43,795.00	153.1%
6610.00 - Sale of Fixed Assets	5,426.00	5,833.35	-407.35	93.0%
6710.00 - Misc Revenues & Address Signs	6,788.89	5,833.35	955.54	116.4%
Total 6200.00 - Non-Tax Revenues	3,721,634.18	421,853.95	3,299,780.23	882.2%
6800.00 - EMS Revenues				
6805.00 - EMS User Fees	596,183.04	1,020,833.35	-424,650.31	58.4%
6815.00 - Firemed/Promed Sales	7,570.00	10,500.00	-2,930.00	72.1%
6820.00 - Medicaid GEMT	0.00	38,809.75	-38,809.75	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	3,500.00	-2,582.07	26.2%
6845.00 - Restitution	5.24			
6860.00 - Record Requests	320.00			
Total 6800.00 - EMS Revenues	609,313.71	1,073,643.10	-464,329.39	56.8%
Total 6000 - Revenues	6,242,774.21	2,774,090.35	3,468,683.86	225.0%
6870.00 - EMS Transfer Revenue	0.00	192,500.00	-192,500.00	0.0%
Total Income	6,242,774.21	2,966,590.35	3,276,183.86	210.4%
Gross Profit	6,242,774.21	2,966,590.35	3,276,183.86	210.4%

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Expense				
7000.00 · Personnel Services				
7000.01 · Gross Wages	915,199.01	951,855.35	-36,656.34	96.1%
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	57,178.54			
7045.01 · Compensated Absences	0.00	5,833.35	-5,833.35	0.0%
7050.01 · Overtime	118,803.30	102,083.35	16,719.95	116.4%
7110.01 · Worker's Compensation Insurance	133,951.61	48,318.10	85,633.51	277.2%
7120.01 · Employee Health Ins Exp	174,816.76	202,144.25	-27,327.49	86.5%
7120.02 · MASA-Air Ambulance Memberships	1,008.00	2,744.00	-1,736.00	36.7%
7126.01 · HRA VEBA/PEHP	70,000.00	40,833.35	29,166.65	171.4%
7130.01 · State Retirement Fund - PERS	204,827.89	237,963.85	-33,135.96	86.1%
7140.01 · Payroll Tax Expens	113,900.68	74,565.15	39,335.53	152.8%
7150.01 · SDI/Life Ins/ST Disability	5,438.70	6,924.15	-1,485.45	78.5%
7150.02 · Misc. Personnel Costs	0.00	0.00	0.00	0.0%
Total 7000.00 · Personnel Services	1,795,124.49	1,673,264.90	121,859.59	107.3%
7200.00 · Materials & Services				
7205.00 · Materials and Services	17,422.70			
7207.00 · Contractual Services				
7207.01 · EMS Billing Services	4,424.82			
Total 7207.00 · Contractual Services	4,424.82			
7210.02 · Legal Fees	5,700.62	17,500.00	-11,799.38	32.6%
7215.01 · Bookkeeping Service	11,900.00	12,250.00	-350.00	97.1%
7215.02 · Professional Fees	14,448.75	28,145.85	-13,697.10	51.3%
7215.03 · Physician Advisor	7,000.00	5,833.35	1,166.65	120.0%
7216.01 · Bank/Credit Card Fees	6,106.21	58.35	6,047.86	10,464.8%
7220.02 · Audit	23,450.00	35,000.00	-11,550.00	67.0%
7225.01 · GEMT Fee/Match	0.00	23,286.10	-23,286.10	0.0%
7230.01 · Medical Supplies/Patient Care	56,654.54	37,916.65	18,737.89	149.4%
7235.02 · Volunteer & Employee Recognitio	64.00	588.00	-524.00	10.9%
7240.02 · Operating Expense	31,530.48	14,583.35	16,947.13	216.2%
7250.02 · Uniforms & Laundry	8,472.01	4,375.00	4,097.01	193.6%
7255.02 · Personal Protective Equipment	0.00	9,333.35	-9,333.35	0.0%
7260.02 · Dues & Publications	33,699.75	29,166.65	4,533.10	115.5%
7270.02 · Gas & Oil	27,494.13	29,166.65	-1,672.52	94.3%
7280.02 · Building & Grounds Maintenance	217.24	4,083.35	-3,866.11	5.3%
7290.02 · Fire Equipment Maintenance	0.00	4,375.00	-4,375.00	0.0%
7290.03 · Medical Equipment Maintenance	0.00	4,666.65	-4,666.65	0.0%
7291.02 · Respiratory Equipment Maint	157.14	5,541.65	-5,384.51	2.8%
7292.02 · Extrication Equipment Maint	0.00	1,458.35	-1,458.35	0.0%
7293.02 · Radio Maintenance	1,757.00	8,750.00	-6,993.00	20.1%
7295.02 · Fire Equip Purch<\$5000	119.00	4,666.65	-4,547.65	2.6%
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	24,791.65	-24,691.65	0.4%
Total 7310.02 · Fire Apparatus Maintenance	4,357.60	24,791.65	-20,434.05	17.6%
7315.00 · Medical Equip Maintenance				
7310.73 · R&M 1773 Dodge Ram 3500 Medic	346.01			
7310.74 · R&M 1774 Dodge Ram 3500 Medic	3,666.12			
7310.75 · R&M 1771 Ford F450 Medic	945.49			
Total 7315.00 · Medical Equip Maintenance	4,957.62			

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7320.02 · Utilities	30,933.72	26,833.35	4,100.37	115.3%
7325.02 · Utilities - Culver	137.00	8,750.00	-8,613.00	1.6%
7340.02 · Culver Station Rent	19,722.70	12,833.35	6,889.35	153.7%
7350.02 · Fire & Liability Insurance	86,934.00	52,500.00	34,434.00	165.6%
7352.02 · Shop Supplies	756.91	1,458.35	-701.44	51.9%
7355.02 · Equipment Rental	2,025.25			
7360.02 · Office Supplies	5,098.61	3,500.00	1,598.61	145.7%
7362.02 · Minor Equipment (IT Equipment)	3,088.00	1,750.00	1,338.00	176.5%
7365.02 · Office Equipment Repair	0.00	583.35	-583.35	0.0%
7370.02 · Elections	0.00	583.35	-583.35	0.0%
7380.02 · Dispatching	108,207.32	58,333.35	49,873.97	185.5%
7390.02 · EMS Training	250.05	2,916.65	-2,666.60	8.6%
7390.03 · Fire Training	0.00	5,541.65	-5,541.65	0.0%
7393.02 · Vaccinations/Certifications	30.00			
7396.02 · First Aid & CPR	0.00	1,458.35	-1,458.35	0.0%
7397.02 · Community Outreach/Dept Morale	0.00	583.35	-583.35	0.0%
7400.02 · Fire Prevention	0.00	1,458.35	-1,458.35	0.0%
7430.02 · Recruitment Expense	0.00	291.65	-291.65	0.0%
7440.50 · Student Scholarship				
7440.62 · Scholarship -Position 1	7,141.00			
7440.63 · Scholarship -Position 2	5,084.25			
7440.65 · Scholarship -Position 3	5,556.50			
7440.66 · Scholarship -Position 4	4,189.25			
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	42,000.00	-42,000.00	0.0%
Total 7440.50 · Student Scholarship	31,009.25	42,000.00	-10,990.75	73.8%
7450.02 · Addressing Signs	0.00	0.00	0.00	0.0%
7485.01 · Confined Space Program	0.00	4,666.65	-4,666.65	0.0%
Total 7200.00 · Materials & Services	550,550.88	531,578.35	18,972.53	103.6%
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			
Total 7545.01 · Building Construction	3,247,088.76	0.00	3,247,088.76	100.0%
7555.01 · Seismic Grant	528,578.36			
7570.99 · Grant Special Equipment Purchas	21,676.22			
7500.00 · Capital Outlay - Other	0.00	14,583.35	-14,583.35	0.0%
Total 7500.00 · Capital Outlay	3,797,343.34	14,583.35	3,782,759.99	26,038.9%
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			
Total 7815.01 · GO Bond Debt Service	465,208.85			
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	465,208.85	0.00	465,208.85	100.0%
8810 · Nonbonded Debt Srvc-Interest	0.00	16,843.75	-16,843.75	0.0%
8820 · Nonbonded Debt Srvc-Principal	0.00	641,666.65	-641,666.65	0.0%
Total Expense	6,608,227.56	2,877,937.00	3,730,290.56	229.6%
Net Ordinary Income	-365,453.35	88,653.35	-454,106.70	-412.2%

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Profit & Loss Budget vs. Actual

July 2025 through January 2026

	Jul '25 - Jan 26	Budget	\$ Over Budget	% of Budget
Other Income/Expense				
Other Income				
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%
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	-365,453.35	1,126,591.35	-1,492,044.70	-32.4%