

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	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			
<b>Total 6010.01 · GO Bond Debt Svs Fund</b>	<b>38,584.09</b>			
6010.00 · Current Year Taxes Collected - Other	204,226.48	1,236,760.00	-1,032,533.52	16.5%
<b>Total 6010.00 · Current Year Taxes Collected</b>	<b>242,810.57</b>	<b>1,236,760.00</b>	<b>-993,949.43</b>	<b>19.6%</b>
6020.00 · Prior Year Taxes Collected	25,501.64	20,000.00	5,501.64	127.5%
<b>Total 6000.00 · Tax Revenues</b>	<b>268,312.21</b>	<b>1,256,760.00</b>	<b>-988,447.79</b>	<b>21.3%</b>
6100.00 · Interest Income				
6110.00 · General Fund Interest Income	4,073.88	35,000.00	-30,926.12	11.6%
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%
<b>Total 6100.00 · Interest Income</b>	<b>62,337.00</b>	<b>35,000.00</b>	<b>27,337.00</b>	<b>178.1%</b>
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	1,538.62	15,000.00	-13,461.38	10.3%
6215.00 · Fire Review, Burn Permits & Mis	3.75	500.00	-496.25	0.8%
6220.00 · Grants	20,000.00	224,921.00	-204,921.00	8.9%
6222.00 · Capital Projects				
6222.10 · Grant - Seismic	1,256,480.00			
6222.20 · Capital Funding Grant	1,900,000.00			
<b>Total 6222.00 · Capital Projects</b>	<b>3,156,480.00</b>			
6310.00 · Contractual Services	44,386.51	303,348.00	-258,961.49	14.6%
6310.10 · Circle Track & Arena Standby	16,115.69	10,000.00	6,115.69	161.2%
6310.15 · Confined Space Program	0.00	8,000.00	-8,000.00	0.0%
6310.20 · Conflagration	0.00	141,409.00	-141,409.00	0.0%
6610.00 · Sale of Fixed Assets	5,426.00	10,000.00	-4,574.00	54.3%
6710.00 · Misc Revenues & Address Signs	6,739.68	10,000.00	-3,260.32	67.4%
<b>Total 6200.00 · Non-Tax Revenues</b>	<b>3,250,690.25</b>	<b>723,178.00</b>	<b>2,527,512.25</b>	<b>449.5%</b>
6800.00 · EMS Revenues				
6805.00 · EMS User Fees	338,541.47	1,750,000.00	-1,411,458.53	19.3%
6815.00 · Firemed/Promed Sales	6,130.00	18,000.00	-11,870.00	34.1%
6820.00 · Medicaid GEMT	0.00	66,531.00	-66,531.00	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	6,000.00	-5,082.07	15.3%
6845.00 · Restitution	5.24			
6860.00 · Record Requests	100.00			
<b>Total 6800.00 · EMS Revenues</b>	<b>350,039.64</b>	<b>1,840,531.00</b>	<b>-1,490,491.36</b>	<b>19.0%</b>
<b>Total 6000 · Revenues</b>	<b>3,948,819.10</b>	<b>3,872,469.00</b>	<b>76,350.10</b>	<b>102.0%</b>
6870.00 · EMS Transfer Revenue	0.00	330,000.00	-330,000.00	0.0%
<b>Total Income</b>	<b>3,948,819.10</b>	<b>4,202,469.00</b>	<b>-253,649.90</b>	<b>94.0%</b>
<b>Gross Profit</b>	<b>3,948,819.10</b>	<b>4,202,469.00</b>	<b>-253,649.90</b>	<b>94.0%</b>
<b>Expense</b>				
Insurance Refunds	1,815.47			

**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>7000.00 · Personnel Services</b>				
7000.01 · Gross Wages	694,844.16	1,631,752.00	-936,907.84	42.6%
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	10,000.00	-10,000.00	0.0%
7050.01 · Overtime	96,798.69	175,000.00	-78,201.31	55.3%
7110.01 · Worker's Compensation Insurance	125,345.99	82,831.00	42,514.99	151.3%
7120.01 · Employee Health Ins Exp	122,996.76	346,533.00	-223,536.24	35.5%
7120.02 · MASA-Air Ambulance Memberships	700.00	4,704.00	-4,004.00	14.9%
7126.01 · HRA VEBA/PEHP	70,000.00	70,000.00	0.00	100.0%
7130.01 · State Retirement Fund - PERS	129,831.98	407,938.00	-278,106.02	31.8%
7140.01 · Payroll Tax Expens	75,260.89	127,826.00	-52,565.11	58.9%
7150.01 · SD/Life Ins/ST Disability	3,876.60	11,870.00	-7,993.40	32.7%
7150.02 · Misc. Personnel Costs	0.00	0.00	0.00	0.0%
<b>Total 7000.00 · Personnel Services</b>	<b>1,319,655.07</b>	<b>2,868,454.00</b>	<b>-1,548,798.93</b>	<b>46.0%</b>
<b>7200.00 · Materials &amp; Services</b>				
7205.00 · Materials and Services	15,218.68			
7210.02 · Legal Fees	5,325.62	30,000.00	-24,674.38	17.8%
7215.01 · Bookkeeping Service	8,500.00	21,000.00	-12,500.00	40.5%
7215.02 · Professional Fees	4,168.75	48,250.00	-44,081.25	8.6%
7215.03 · Physician Advisor	3,500.00	10,000.00	-6,500.00	35.0%
7216.01 · Bank/Credit Card Fees	3,760.15	100.00	3,660.15	3,760.2%
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	35,292.48	65,000.00	-29,707.52	54.3%
7235.02 · Volunteer & Employee Recognitio	32.00	1,008.00	-976.00	3.2%
7240.02 · Operating Expense	15,270.56	25,000.00	-9,729.44	61.1%
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	21,067.62	50,000.00	-28,932.38	42.1%
7270.02 · Gas & Oil	21,661.06	50,000.00	-28,338.94	43.3%
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	0.00	9,500.00	-9,500.00	0.0%
7292.02 · Extrication Equipment Maint	0.00	2,500.00	-2,500.00	0.0%
7293.02 · Radio Maintenance	0.00	15,000.00	-15,000.00	0.0%
7295.02 · Fire Equip Purch<\$5000	0.00	8,000.00	-8,000.00	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	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	178.13			
7310.74 · R&M 1774 Dodge Ram 3500 Medic	3,666.12			
7310.75 · R&M 1771 Ford F450 Medic	363.11			
<b>Total 7315.00 · Medical Equip Maintenance</b>	<b>4,207.36</b>			

# 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
7320.02 · Utilities	18,193.67	46,000.00	-27,806.33	39.6%
7325.02 · Utilities - Culver	93.00	15,000.00	-14,907.00	0.6%
7340.02 · Culver Station Rent	19,722.70	22,000.00	-2,277.30	89.6%
7350.02 · Fire & Liability Insurance	0.00	90,000.00	-90,000.00	0.0%
7352.02 · Shop Supplies	364.59	2,500.00	-2,135.41	14.6%
7355.02 · Equipment Rental	566.86			
7360.02 · Office Supplies	3,500.79	6,000.00	-2,499.21	58.3%
7362.02 · Minor Equipment (IT Equipment)	0.00	3,000.00	-3,000.00	0.0%
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	65,830.50	100,000.00	-34,169.50	65.8%
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	2,536.50			
7440.63 · Scholarship -Position 2	1,600.00			
7440.65 · Scholarship -Position 3	1,200.00			
7440.66 · Scholarship -Position 4	1,200.00			
7440.67 · Scholarship -Position 5	1,200.00			
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>12,899.00</b>	<b>72,000.00</b>	<b>-59,101.00</b>	<b>17.9%</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>295,952.29</b>	<b>911,277.00</b>	<b>-615,324.71</b>	<b>32.5%</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				
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	1,303,011.66			
<b>Total 7545.01 · Building Construction</b>	<b>1,303,011.66</b>	<b>0.00</b>	<b>1,303,011.66</b>	<b>100.0%</b>
7555.01 · Seismic Grant	518,894.36			
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>1,843,582.24</b>	<b>25,000.00</b>	<b>1,818,582.24</b>	<b>7,374.3%</b>
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%
<b>Total 7815.00 · Debt Service</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</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>3,461,005.07</b>	<b>4,933,606.00</b>	<b>-1,472,600.93</b>	<b>70.2%</b>
<b>Net Ordinary Income</b>	<b>487,814.03</b>	<b>-731,137.00</b>	<b>1,218,951.03</b>	<b>-66.7%</b>
<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%

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
9300.00 · Reserves				
9350.00 · Reserve - Future Expenditures	0.00	0.00	0.00	0.0%
<b>Total 9300.00 · Reserves</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Other Income</b>	<b>0.00</b>	<b>1,037,938.00</b>	<b>-1,037,938.00</b>	<b>0.0%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>1,037,938.00</b>	<b>-1,037,938.00</b>	<b>0.0%</b>
<b>Net Income</b>	<b>487,814.03</b>	<b>306,801.00</b>	<b>181,013.03</b>	<b>159.0%</b>