

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
Ordinary Income/Expense				
Income				
6000 - Revenues				
6000.00 · Tax Revenues				
6010.00 · Current Year Taxes Collected	1,250,010.54	1,236,760.00	13,250.54	101.1%
6020.00 · Prior Year Taxes Collected	37,212.64	20,000.00	17,212.64	186.1%
Total 6000.00 · Tax Revenues	1,287,223.18	1,256,760.00	30,463.18	102.4%
6010.01 - GO Bond Debt Svs Fund				
6010.02 · Bond - Current Yr Taxes Collect	593,314.95			
6010.03 · Bond - Prior Yr Taxes Collected	11,705.63			
6010.04 · Bond - Interest Income	12,104.22			
Total 6010.01 · GO Bond Debt Svs Fund	617,124.80			
6100.00 - Interest Income				
6110.00 · General Fund Interest Income	15,548.01	35,000.00	-19,451.99	44.4%
6120.00 · Vehicle Fund Interest Income	3,933.96			
6128.00 · Bldg Res Fund Int Income	93,612.28			
6135.00 · Grant Reserve Fund	5,700.04			
6100.00 · Interest Income - Other	0.36	0.00	0.36	100.0%
Total 6100.00 · Interest Income	118,794.65	35,000.00	83,794.65	339.4%
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	128.75	500.00	-371.25	25.8%
6220.00 · Grants	62,500.00	224,921.00	-162,421.00	27.8%
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	189,911.97	303,348.00	-113,436.03	62.6%
6310.10 · Circle Track & Arena Standby	19,382.62	10,000.00	9,382.62	193.8%
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%
6310.25 · Confined Space	5,800.00			
6610.00 · Sale of Fixed Assets	5,426.00	10,000.00	-4,574.00	54.3%
6710.00 · Misc Revenues & Address Signs	7,156.26	10,000.00	-2,843.74	71.6%
Total 6200.00 · Non-Tax Revenues	3,883,086.51	723,178.00	3,159,908.51	536.9%
6800.00 - EMS Revenues				
6805.00 · EMS User Fees	1,396,159.35	1,750,000.00	-353,840.65	79.8%
6815.00 · Firemed/Promed Sales	18,260.00	18,000.00	260.00	101.4%
6820.00 · Medicaid GEMT	0.00	66,531.00	-66,531.00	0.0%
6825.00 · Out of District - EMS	4,817.50			
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	455.00			
6880.00 · Blood Draws	30,415.00			
Total 6800.00 · EMS Revenues	1,451,030.02	1,840,531.00	-389,500.98	78.8%
Total 6000 · Revenues	7,374,699.16	3,872,469.00	3,502,230.16	190.4%
6870.00 - EMS Transfer Revenue	0.00	330,000.00	-330,000.00	0.0%
Total Income	7,374,699.16	4,202,469.00	3,172,230.16	175.5%
Gross Profit	7,374,699.16	4,202,469.00	3,172,230.16	175.5%

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
Expense				
7000.00 · Personnel Services				
7000.01 · Gross Wages	1,491,998.10	1,631,752.00	-139,753.90	91.4%
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	114,126.14			
7045.01 · Compensated Absences	0.00	10,000.00	-10,000.00	0.0%
7050.01 · Overtime	174,474.27	175,000.00	-525.73	99.7%
7110.01 · Worker's Compensation Insurance	158,048.44	82,831.00	75,217.44	190.8%
7120.01 · Employee Health Ins Exp	293,663.47	346,533.00	-52,869.53	84.7%
7120.02 · MASA-Air Ambulance Memberships	1,568.00	4,704.00	-3,136.00	33.3%
7126.01 · HRA VEBA/PEHP	70,000.00	70,000.00	0.00	100.0%
7130.01 · State Retirement Fund - PERS	316,231.80	407,938.00	-91,706.20	77.5%
7140.01 · Payroll Tax Expens	184,389.13	127,826.00	56,563.13	144.3%
7150.01 · SDI/Life Ins/ST Disability	8,943.90	11,870.00	-2,926.10	75.3%
7150.02 · Misc. Personnel Costs	0.00	0.00	0.00	0.0%
Total 7000.00 · Personnel Services	2,813,443.25	2,868,454.00	-55,010.75	98.1%
7200.00 · Materials & Services				
7207.00 · Contractual Services				
7207.01 · EMS Billing Services	37,122.49			
Total 7207.00 · Contractual Services	37,122.49			
7210.02 · Legal Fees	15,867.12	30,000.00	-14,132.88	52.9%
7215.01 · Bookkeeping Service	20,400.00	21,000.00	-600.00	97.1%
7215.02 · Professional Fees	31,638.10	48,250.00	-16,611.90	65.6%
7215.03 · Physician Advisor	10,500.00	10,000.00	500.00	105.0%
7216.01 · Bank/Credit Card Fees	7,827.74	100.00	7,727.74	7,827.7%
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	83,333.43	65,000.00	18,333.43	128.2%
7235.02 · Volunteer & Employee Recognitio	64.00	1,008.00	-944.00	6.3%
7240.02 · Operating Expense	15,737.33	25,000.00	-9,262.67	62.9%
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	49,810.78	50,000.00	-189.22	99.6%
7270.02 · Gas & Oil	45,194.13	50,000.00	-4,805.87	90.4%
7280.02 · Building & Grounds Maintenance	6,953.90	7,000.00	-46.10	99.3%
7290.02 · Fire Equipment Maintenance	0.00	7,500.00	-7,500.00	0.0%
7290.03 · Medical Equipment Maintenance	4,770.00	8,000.00	-3,230.00	59.6%
7291.02 · Respiratory Equipment Maint	478.14	9,500.00	-9,021.86	5.0%
7292.02 · Extrication Equipment Maint	0.00	2,500.00	-2,500.00	0.0%
7293.02 · Radio Maintenance	3,881.00	15,000.00	-11,119.00	25.9%
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				
7310.01 · R&M New Engine 2026	1.50			
7310.21 · R&M E103(New) Structure Engine	1,032.68			
7310.31 · R&M 1731 Tender	648.76			
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			
7310.55 · R&M 1758 Ladder Trk	4,526.13			
7310.61 · R&M 1761 Lite Rescue Vehicle	191.69			
7310.92 · R&M 1792 Command Veh F350 Ford	787.45			
7310.97 · R&M 1794 Command Veh 20 GMC	1,214.30			
7310.02 · Fire Apparatus Maintenance - Other	100.00	42,500.00	-42,400.00	0.2%
Total 7310.02 · Fire Apparatus Maintenance	11,535.74	42,500.00	-30,964.26	27.1%

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
7315.00 · Medical Equip Maintenance				
7310.70 · R&M 1770 Ford E350 Medic	22.69			
7310.72 · R&M 1772 GMC E350 Medic	54.29			
7310.73 · R&M 1773 Dodge Ram 3500 Medic	2,653.29			
7310.74 · R&M 1774 Dodge Ram 3500 Medic	5,489.05			
7310.75 · R&M 1771 Ford F450 Medic	5,540.33			
7310.93 · R&M 1793 EMS Explorer (DC-EMS)	77.83			
Total 7315.00 · Medical Equip Maintenance	13,837.48			
7320.02 · Utilities	62,811.71	46,000.00	16,811.71	136.5%
7325.02 · Utilities - Culver	9,556.92	15,000.00	-5,443.08	63.7%
7340.02 · Culver Station Rent	19,722.70	22,000.00	-2,277.30	89.6%
7350.02 · Fire & Liability Insurance	87,195.00	90,000.00	-2,805.00	96.9%
7352.02 · Shop Supplies	1,270.42	2,500.00	-1,229.58	50.8%
7355.02 · Equipment Rental	2,566.43			
7360.02 · Office Supplies	7,456.94	6,000.00	1,456.94	124.3%
7362.02 · Minor Equipment (IT Equipment)	9,006.00	3,000.00	6,006.00	300.2%
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	175,629.36	100,000.00	75,629.36	175.6%
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	206.00			
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	11,508.00			
7440.63 · Scholarship -Position 2	10,300.25			
7440.65 · Scholarship -Position 3	7,556.50			
7440.66 · Scholarship -Position 4	7,726.50			
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%
Total 7440.50 · Student Scholarship	46,129.50	72,000.00	-25,870.50	64.1%
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%
7200.00 · Materials & Services - Other	436.62			
Total 7200.00 · Materials & Services	815,654.50	911,277.00	-95,622.50	89.5%
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	2,827,874.09			
Total 7545.01 · Building Construction	3,712,332.09	0.00	3,712,332.09	100.0%
7555.01 · Seismic Grant	532,310.80			
7570.99 · Grant Special Equipment Purchas	25,586.22			
7500.00 · Capital Outlay - Other	0.00	25,000.00	-25,000.00	0.0%
Total 7500.00 · Capital Outlay	4,270,229.11	25,000.00	4,245,229.11	17,080.9%
7815.00 · Debt Service				
7815.01 · GO Bond Debt Service				
7815.03 · GO Bond Principal	250,000.00			
7815.04 · GO Bond Interest	379,678.78			
Total 7815.01 · GO Bond Debt Service	629,678.78			

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
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	629,678.78	0.00	629,678.78	100.0%
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%
Total Expense	8,529,005.64	4,933,606.00	3,595,399.64	172.9%
Net Ordinary Income	-1,154,306.48	-731,137.00	-423,169.48	157.9%
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	-1,154,306.48	306,801.00	-1,461,107.48	-376.2%