Jefferson County Rural Fire Protection District #1
Profit & Loss Budget vs. Actual
July 2026 through June 2027

	Jul '26 - Jun 27	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
6000 · Revenues				
6000.00 · Tax Revenues				
6010.00 · Current Year Taxes Collected	57,306.31	1,254,131.00	-1,196,824.69	4.6%
6020.00 · Prior Year Taxes Collected	19,488.21	32,000.00	-12,511.79	60.9%
Total 6000.00 · Tax Revenues	76,794.52	1,286,131.00	-1,209,336.48	6.0%
6010.01 · GO Bond Debt Svs Fund				
6010.02 · Bond - Current Yr Taxes Collect	25,674.12			
6010.03 · Bond - Prior Yr Taxes Collected	7,362.27			
6010.04 · Bond - Interest Income	709.68			
Total 6010.01 · GO Bond Debt Svs Fund	33,746.07			
6100.00 · Interest Income				
6110.00 · General Fund Interest Income	5,261.16	15,000.00	-9,738.84	35.1%
6120.00 · Vehicle Fund Interest Income	1,442.71			
6128.00 · Bldg Res Fund Int Income	15,091.98			
6135.00 · Grant Reserve Fund	1,417.65			
6100.00 · Interest Income - Other	0.16			
Total 6100.00 · Interest Income	23,213.66	15,000.00	8,213.66	154.8%
6140.00 · Rental Income	0.00	17,000.00	-17,000.00	0.0%
6200.00 · Non-Tax Revenues				
6210.00 · Out of District - Fire	29,569.59	0.00	29,569.59	100.0%
6215.00 · Fire Review, Burn Permits & Mis	0.00	0.00	0.00	0.0%
6220.00 · Grants	25,465.86	43,000.00	-17,534.14	59.2%
6222.00 · Capital Projects				
6222.25 · FEMA Assistance Grant	151,621.28			
Total 6222.00 · Capital Projects	151,621.28			
6310.00 · Contractual Services	81,686.94	179,010.00	-97,323.06	45.6%
6310.10 · Circle Track & Arena Standby	3,950.00	15,000.00	-11,050.00	26.3%
6310.15 · Confined Space Program	0.00	8,000.00	-8,000.00	0.0%
6310.20 · Conflagration	0.00	0.00	0.00	0.0%
6500.00 · Insurance Proceeds	4,934.97			
6610.00 · Sale of Fixed Assets	0.00	1,000.00	-1,000.00	0.0%
6710.00 · Misc Revenues & Address Signs	12,603.00	1,400.00	11,203.00	900.2%
6715.00 · Donations	5,760.00			
Total 6200.00 · Non-Tax Revenues	315,591.64	247,410.00	68,181.64	127.6%
6800.00 · EMS Revenues				
6805.00 · EMS User Fees	967,492.10	1,820,000.00	-852,507.90	53.2%
6815.00 · Firemed/Promed Sales	5,748.00	18,000.00	-12,252.00	31.9%
6820.00 · Medicaid GEMT	0.00	70,000.00	-70,000.00	0.0%
6825.00 · Out of District - EMS	500.00			
6840.00 · EMS Bad Debt Collection Revenue	0.00	1,000.00	-1,000.00	0.0%
6860.00 · Record Requests	475.00	1,000.00	-525.00	47.5%
6880.00 · Blood Draws	3,600.00			
Total 6800.00 · EMS Revenues	977,815.10	1,910,000.00	-932,184.90	51.2%
Total 6000 · Revenues	1,427,160.99	3,475,541.00	-2,048,380.01	41.1%
6870.00 · EMS Transfer Revenue	0.00	0.00	0.00	0.0%
6875.00 · Tax Revenue Anticipation Note	209,000.00			
Total Income	1,636,160.99	3,475,541.00	-1,839,380.01	47.1%
Gross Profit	1,636,160.99	3,475,541.00	-1,839,380.01	47.1%

Jefferson County Rural Fire Protection District #1
Profit & Loss Budget vs. Actual
July 2026 through June 2027

	Jul '26 - Jun 27	Budget	$ Over Budget	% of Budget
Expense				
7000.00 · Personnel Services				
7000.01 · Gross Wages	500,542.48	1,416,000.00	-915,457.52	35.3%
7000.03 · FTO Pay	44.64			
7000.05 · Grant Funded Personnel	0.00	35,000.00	-35,000.00	0.0%
7000.06 · Part Time Wages	69,304.70	150,000.00	-80,695.30	46.2%
7045.01 · Compensated Absences	0.00	0.00	0.00	0.0%
7050.01 · Overtime	102,963.49	150,000.00	-47,036.51	68.6%
7110.01 · Worker's Compensation Insurance	108,512.19	115,000.00	-6,487.81	94.4%
7120.01 · Employee Health Ins Exp	118,935.33	288,000.00	-169,064.67	41.3%
7120.02 · MASA-Air Ambulance Memberships	616.00	0.00	616.00	100.0%
7126.01 · HRA VEBA/PEHP	56,000.00	52,500.00	3,500.00	106.7%
7130.01 · State Retirement Fund - PERS	110,686.24	276,000.00	-165,313.76	40.1%
7140.01 · Payroll Tax Expens	60,556.84	156,000.00	-95,443.16	38.8%
7150.01 · SDI/Life Ins/ST Disability	2,815.96	0.00	2,815.96	100.0%
Total 7000.00 · Personnel Services	1,130,977.87	2,638,500.00	-1,507,522.13	42.9%
7200.00 · Materials & Services				
7207.00 · Contractual Services				
7207.01 · EMS Billing Services	16,986.51			
7207.00 · Contractual Services - Other	4,927.00			
Total 7207.00 · Contractual Services	21,913.51			
7210.02 · Legal Fees	3,496.00	20,000.00	-16,504.00	17.5%
7215.01 · Bookkeeping Service	6,800.00	20,400.00	-13,600.00	33.3%
7215.02 · Professional Fees	7,075.00	132,000.00	-124,925.00	5.4%
7215.03 · Physician Advisor	3,500.00	14,000.00	-10,500.00	25.0%
7216.01 · Bank/Credit Card Fees	1,515.67	25,000.00	-23,484.33	6.1%
7220.02 · Audit	11,700.00	50,000.00	-38,300.00	23.4%
7225.01 · GEMT Fee/Match	0.00	30,000.00	-30,000.00	0.0%
7230.01 · Medical Supplies/Patient Care	28,934.79	70,000.00	-41,065.21	41.3%
7235.02 · Volunteer & Employee Recognitio	24.00	500.00	-476.00	4.8%
7240.02 · Operating Expense	13,951.52	25,000.00	-11,048.48	55.8%
7250.02 · Uniforms & Laundry	5,405.42	10,000.00	-4,594.58	54.1%
7255.02 · Personal Protective Equipment	0.00	8,000.00	-8,000.00	0.0%
7260.02 · Dues & Publications	4,188.64	31,200.00	-27,011.36	13.4%
7270.02 · Gas & Oil	21,139.13	60,000.00	-38,860.87	35.2%
7280.02 · Building & Grounds Maintenance	5,278.23	7,000.00	-1,721.77	75.4%
7290.02 · Fire Equipment Maintenance	0.00	5,000.00	-5,000.00	0.0%
7290.03 · Medical Equipment Maintenance	2,594.00	3,000.00	-406.00	86.5%
7291.02 · Respiratory Equipment Maint	0.00	9,500.00	-9,500.00	0.0%
7292.02 · Extrication Equipment Maint	0.00	4,000.00	-4,000.00	0.0%
7293.02 · Radio Maintenance	0.00	9,000.00	-9,000.00	0.0%
7295.02 · Fire Equip Purch<$5000	0.00	4,000.00	-4,000.00	0.0%
7310.02 · Fire Apparatus Maintenance				
7310.01 · R&M New Engine 2026	1,763.29			
7310.21 · R&M E103(New) Structure Engine	5,737.82			
7310.41 · R&M 1741 Lite Brush/ Rescue	281.18			
7310.45 · R&M 1745 Heavy Brush	1,227.92			
7310.71 · R&M Crash 15 ARFF	60.71			
7310.90 · R&M 1790 Maintenance Vehicle	125.00			
7310.94 · R&M 1794 Command Veh 18Tahoe	197.14			
7310.98 · R&M 1799 Mobile Air Unit	9.99			
7310.02 · Fire Apparatus Maintenance - Other	0.00	42,500.00	-42,500.00	0.0%
Total 7310.02 · Fire Apparatus Maintenance	9,403.05	42,500.00	-33,096.95	22.1%
7315.00 · Medical Equip Maintenance				
7310.75 · R&M 1771 Ford F450 Medic	893.97			
7310.93 · R&M 1793 EMS Explorer (DC-EMS)	641.98			
7315.00 · Medical Equip Maintenance - Other	2,197.95			
Total 7315.00 · Medical Equip Maintenance	3,733.90			

Jefferson County Rural Fire Protection District #1
Profit & Loss Budget vs. Actual
July 2026 through June 2027

	Jul '26 - Jun 27	Budget	$ Over Budget	% of Budget
7320.02 · Utilities	8,197.22	50,000.00	-41,802.78	16.4%
7325.02 · Utilities - Culver	4,749.61	20,000.00	-15,250.39	23.7%
7340.02 · Culver Station Rent	4,675.31	0.00	4,675.31	100.0%
7350.02 · Fire & Liability Insurance	5,369.00	120,000.00	-114,631.00	4.5%
7352.02 · Shop Supplies	520.02	2,500.00	-1,979.98	20.8%
7355.02 · Equipment Rental	312.71			
7360.02 · Office Supplies	1,482.70	6,000.00	-4,517.30	24.7%
7362.02 · Minor Equipment (IT Equipment)	2,462.40	5,000.00	-2,537.60	49.2%
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	21,098.44	140,000.00	-118,901.56	15.1%
7390.02 · EMS Training	599.51	5,000.00	-4,400.49	12.0%
7390.03 · Fire Training	75.00	9,500.00	-9,425.00	0.8%
7395.02 · Medical Supplies	1,012.54			
7396.02 · First Aid & CPR	0.00	0.00	0.00	0.0%
7397.02 · Community Outreach/Dept Morale	213.94	1,000.00	-786.06	21.4%
7400.02 · Fire Prevention	0.00	2,500.00	-2,500.00	0.0%
7430.02 · Recruitment Expense	0.00	0.00	0.00	0.0%
7440.50 · Student Scholarship				
7440.62 · Scholarship -Position 1	2,628.50			
7440.63 · Scholarship -Position 2	1,699.75			
7440.65 · Scholarship -Position 3	2,000.00			
7440.66 · Scholarship -Position 4	3,073.50			
7440.67 · Scholarship -Position 5	400.00			
7440.68 · Scholarship -Position 6	400.00			
7440.50 · Student Scholarship - Other	0.00	77,800.00	-77,800.00	0.0%
Total 7440.50 · Student Scholarship	10,201.75	77,800.00	-67,598.25	13.1%
7450.02 · Addressing Signs	0.00	1,400.00	-1,400.00	0.0%
7485.01 · Confined Space Program	0.00	8,000.00	-8,000.00	0.0%
7200.00 · Materials & Services - Other	17.09			
Total 7200.00 · Materials & Services	211,640.10	1,030,800.00	-819,159.90	20.5%
7500.00 · Capital Outlay				
7545.01 · Building Construction				
7540.01 · Vehicles	981.91			
Total 7545.01 · Building Construction	981.91			
7570.99 · Grant Special Equipment Purchas	159,202.35			
7500.00 · Capital Outlay - Other	0.00	25,000.00	-25,000.00	0.0%
Total 7500.00 · Capital Outlay	160,184.26	25,000.00	135,184.26	640.7%
7815.00 · Debt Service				
7815.01 · GO Bond Debt Service				
7815.04 · GO Bond Interest	172,437.31			
Total 7815.01 · GO Bond Debt Service	172,437.31			
Total 7815.00 · Debt Service	172,437.31			
8810 · Nonbonded Debt Srvc-Interest	15,125.00	20,000.00	-4,875.00	75.6%
8820 · Nonbonded Debt Srvc-Principal	0.00	285,000.00	-285,000.00	0.0%
Total Expense	1,690,364.54	3,999,300.00	-2,308,935.46	42.3%
Net Ordinary Income	-54,203.55	-523,759.00	469,555.45	10.3%
Other Income/Expense				
Other Income				
9200.00 · Contingency	0.00	100,000.00	-100,000.00	0.0%

Jefferson County Rural Fire Protection District #1
Profit & Loss Budget vs. Actual
July 2026 through June 2027

	Jul '26 - Jun 27	Budget	$ Over Budget	% of Budget
9300.00 · Reserves				
9350.00 · Reserve - Future Expenditures	0.00	17,000.00	-17,000.00	0.0%
Total 9300.00 · Reserves	0.00	17,000.00	-17,000.00	0.0%
Total Other Income	0.00	117,000.00	-117,000.00	0.0%
Net Other Income	0.00	117,000.00	-117,000.00	0.0%
Net Income	**-54,203.55**	**-406,759.00**	**352,555.45**	**13.3%**