

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	1,010.92	1,254,131.00	-1,253,120.08	0.1%
6020.00 · Prior Year Taxes Collected	17,271.45	32,000.00	-14,728.55	54.0%
Total 6000.00 · Tax Revenues	18,282.37	1,286,131.00	-1,267,848.63	1.4%
6010.01 · GO Bond Debt Svs Fund				
6010.03 · Bond - Prior Yr Taxes Collected	6,392.23			
6010.04 · Bond - Interest Income	535.92			
Total 6010.01 · GO Bond Debt Svs Fund	6,928.15			
6100.00 · Interest Income				
6110.00 · General Fund Interest Income	3,934.51	15,000.00	-11,065.49	26.2%
6120.00 · Vehicle Fund Interest Income	1,085.99			
6128.00 · Bldg Res Fund Int Income	11,606.30			
6135.00 · Grant Reserve Fund	1,067.13			
6100.00 · Interest Income - Other	0.12			
Total 6100.00 · Interest Income	17,694.05	15,000.00	2,694.05	118.0%
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	26,086.80	0.00	26,086.80	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%
6310.00 · Contractual Services	36,475.70	179,010.00	-142,534.30	20.4%
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	5,471.00	1,400.00	4,071.00	390.8%
6715.00 · Donations	5,760.00			
Total 6200.00 · Non-Tax Revenues	108,144.33	247,410.00	-139,265.67	43.7%
6800.00 · EMS Revenues				
6805.00 · EMS User Fees	678,532.66	1,820,000.00	-1,141,467.34	37.3%
6815.00 · Firemed/Promed Sales	3,600.00	18,000.00	-14,400.00	20.0%
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	450.00	1,000.00	-550.00	45.0%
6880.00 · Blood Draws	2,400.00			
Total 6800.00 · EMS Revenues	685,482.66	1,910,000.00	-1,224,517.34	35.9%
Total 6000 · Revenues	836,531.56	3,475,541.00	-2,639,009.44	24.1%
6870.00 · EMS Transfer Revenue	0.00	0.00	0.00	0.0%
6875.00 · Tax Revenue Anticipation Note	209,000.00			
Total Income	1,045,531.56	3,475,541.00	-2,430,009.44	30.1%
Gross Profit	1,045,531.56	3,475,541.00	-2,430,009.44	30.1%

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Expense				
7000.00 · Personnel Services				
7000.01 · Gross Wages	394,938.98	1,416,000.00	-1,021,061.02	27.9%
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	58,296.69	150,000.00	-91,703.31	38.9%
7045.01 · Compensated Absences	0.00	0.00	0.00	0.0%
7050.01 · Overtime	89,828.84	150,000.00	-60,171.16	59.9%
7110.01 · Worker's Compensation Insurance	122,250.81	115,000.00	7,250.81	106.3%
7120.01 · Employee Health Ins Exp	91,820.35	288,000.00	-196,179.65	31.9%
7120.02 · MASA-Air Ambulance Memberships	462.00	0.00	462.00	100.0%
7126.01 · HRA VEBA/PEHP	56,000.00	52,500.00	3,500.00	106.7%
7130.01 · State Retirement Fund - PERS	89,030.46	276,000.00	-186,969.54	32.3%
7140.01 · Payroll Tax Expens	50,013.13	156,000.00	-105,986.87	32.1%
7150.01 · SDI/Life Ins/ST Disability	2,217.08	0.00	2,217.08	100.0%
Total 7000.00 · Personnel Services	954,902.98	2,638,500.00	-1,683,597.02	36.2%
7200.00 · Materials & Services				
7207.00 · Contractual Services				
7207.01 · EMS Billing Services	15,394.58			
7207.00 · Contractual Services - Other	4,927.00			
Total 7207.00 · Contractual Services	20,321.58			
7210.02 · Legal Fees	3,496.00	20,000.00	-16,504.00	17.5%
7215.01 · Bookkeeping Service	5,100.00	20,400.00	-15,300.00	25.0%
7215.02 · Professional Fees	5,950.00	132,000.00	-126,050.00	4.5%
7215.03 · Physician Advisor	3,500.00	14,000.00	-10,500.00	25.0%
7216.01 · Bank/Credit Card Fees	1,329.04	25,000.00	-23,670.96	5.3%
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	21,990.76	70,000.00	-48,009.24	31.4%
7235.02 · Volunteer & Employee Recognitio	0.00	500.00	-500.00	0.0%
7240.02 · Operating Expense	11,450.61	25,000.00	-13,549.39	45.8%
7250.02 · Uniforms & Laundry	2,922.50	10,000.00	-7,077.50	29.2%
7255.02 · Personal Protective Equipment	0.00	8,000.00	-8,000.00	0.0%
7260.02 · Dues & Publications	2,763.42	31,200.00	-28,436.58	8.9%
7270.02 · Gas & Oil	15,762.98	60,000.00	-44,237.02	26.3%
7280.02 · Building & Grounds Maintenance	5,261.24	7,000.00	-1,738.76	75.2%
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	23.29			
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			
7310.98 · 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	7,465.91	42,500.00	-35,034.09	17.6%

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7315.00 · Medical Equip Maintenance				
7310.75 · R&M 1771 Ford F450 Medic	516.88			
7315.00 · Medical Equip Maintenance - Other	2,197.95			
Total 7315.00 · Medical Equip Maintenance	2,714.83			
7320.02 · Utilities	4,631.41	50,000.00	-45,368.59	9.3%
7325.02 · Utilities - Culver	4,749.61	20,000.00	-15,250.39	23.7%
7340.02 · Culver Station Rent	0.00	0.00	0.00	0.0%
7350.02 · Fire & Liability Insurance	5,369.00	120,000.00	-114,631.00	4.5%
7352.02 · Shop Supplies	244.25	2,500.00	-2,255.75	9.8%
7355.02 · Equipment Rental	265.95			
7360.02 · Office Supplies	607.57	6,000.00	-5,392.43	10.1%
7362.02 · Minor Equipment (IT Equipment)	2,022.00	5,000.00	-2,978.00	40.4%
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	-28,549.74	5,000.00	-33,549.74	-571.0%
7390.03 · Fire Training	0.00	9,500.00	-9,500.00	0.0%
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	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	0.00	0.00	0.0%
7440.50 · Student Scholarship				
7440.62 · Scholarship -Position 1	2,228.50			
7440.63 · Scholarship -Position 2	1,299.75			
7440.65 · Scholarship -Position 3	1,600.00			
7440.66 · Scholarship -Position 4	2,673.50			
7440.50 · Student Scholarship - Other	0.00	77,800.00	-77,800.00	0.0%
Total 7440.50 · Student Scholarship	7,801.75	77,800.00	-69,998.25	10.0%
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	143,592.74	1,030,800.00	-887,207.26	13.9%
7500.00 · Capital Outlay				
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	159,202.35	25,000.00	134,202.35	636.8%
7815.00 · Debt Service				
7815.01 · GO Bond Debt Service				
7815.04 · GO Bond Interest	12,436.12			
Total 7815.01 · GO Bond Debt Service	12,436.12			
Total 7815.00 · Debt Service	12,436.12			
8810 · Nonbonded Debt Srvc-Interest	0.00	20,000.00	-20,000.00	0.0%
8820 · Nonbonded Debt Srvc-Principal	0.00	285,000.00	-285,000.00	0.0%
Total Expense	1,270,134.19	3,999,300.00	-2,729,165.81	31.8%
Net Ordinary Income	-224,602.63	-523,759.00	299,156.37	42.9%

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

Accrual Basis July 2026 through June 2027

	Jul '26 - Jun 27	Budget	\$ Over Budget	% of Budget
Other Income/Expense				
Other Income				
9200.00 · Contingency	0.00	100,000.00	-100,000.00	0.0%
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	-224,602.63	-406,759.00	182,156.37	55.2%