

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

July 2025 through February 2026

	Jul '25 - Feb 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
6000 · Revenues				
6000.00 · Tax Revenues				
6010.00 · Current Year Taxes Collected	1,218,494.18	1,236,760.00	-18,265.82	98.5%
6020.00 · Prior Year Taxes Collected	31,744.38	13,200.00	18,544.38	240.5%
Total 6000.00 · Tax Revenues	1,250,238.56	1,249,960.00	278.56	100.0%
6010.01 · GO Bond Debt Svs Fund				
6010.02 · Bond - Current Yr Taxes Collect	578,275.41			
6010.03 · Bond - Prior Yr Taxes Collected	10,344.54			
6010.04 · Bond - Interest Income	4,110.17			
Total 6010.01 · GO Bond Debt Svs Fund	592,730.12			
6100.00 · Interest Income				
6110.00 · General Fund Interest Income	11,439.50	23,333.32	-11,893.82	49.0%
6120.00 · Vehicle Fund Interest Income	2,890.36			
6128.00 · Bldg Res Fund Int Income	84,205.58			
6135.00 · Grant Reserve Fund	4,674.57			
6100.00 · Interest Income - Other	0.29	0.00	0.29	100.0%
Total 6100.00 · Interest Income	103,210.30	23,333.32	79,876.98	442.3%
6140.00 · Rental Income	17,440.00	11,333.32	6,106.68	153.9%
6200.00 · Non-Tax Revenues				
6210.00 · Out of District - Fire	171.31	10,000.00	-9,828.69	1.7%
6215.00 · Fire Review, Burn Permits & Mis	3.75	333.36	-329.61	1.1%
6220.00 · Grants	27,500.00	149,947.32	-122,447.32	18.3%
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	78,590.51	202,232.00	-123,641.49	38.9%
6310.10 · Circle Track & Arena Standby	16,157.62	6,666.68	9,490.94	242.4%
6310.15 · Confined Space Program	0.00	5,333.36	-5,333.36	0.0%
6310.20 · Conflagration	126,283.60	94,272.68	32,010.92	134.0%
6610.00 · Sale of Fixed Assets	5,426.00	6,666.68	-1,240.68	81.4%
6710.00 · Misc Revenues & Address Signs	6,788.89	6,666.68	122.21	101.8%
Total 6200.00 · Non-Tax Revenues	3,727,247.68	482,118.76	3,245,128.92	773.1%
6800.00 · EMS Revenues				
6805.00 · EMS User Fees	674,481.77	1,166,666.68	-492,184.91	57.8%
6815.00 · Firemed/Promed Sales	8,830.00	12,000.00	-3,170.00	73.6%
6820.00 · Medicaid GEMT	0.00	44,354.00	-44,354.00	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	4,000.00	-3,082.07	22.9%
6845.00 · Restitution	5.24			
6860.00 · Record Requests	345.00			
Total 6800.00 · EMS Revenues	688,897.44	1,227,020.68	-538,123.24	56.1%
Total 6000 · Revenues	6,379,764.10	2,993,766.08	3,385,998.02	213.1%
6870.00 · EMS Transfer Revenue	0.00	220,000.00	-220,000.00	0.0%
Total Income	6,379,764.10	3,213,766.08	3,165,998.02	198.5%
Gross Profit	6,379,764.10	3,213,766.08	3,165,998.02	198.5%

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Expense				
7000.00 · Personnel Services				
7000.01 · Gross Wages	1,030,960.04	1,087,834.68	-56,874.64	94.8%
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	70,237.19			
7045.01 · Compensated Absences	0.00	6,666.68	-6,666.68	0.0%
7050.01 · Overtime	127,445.64	116,666.68	10,778.96	109.2%
7110.01 · Worker's Compensation Insurance	138,393.29	55,220.68	83,172.61	250.6%
7120.01 · Employee Health Ins Exp	198,520.32	231,022.00	-32,501.68	85.9%
7120.02 · MASA-Air Ambulance Memberships	1,162.00	3,136.00	-1,974.00	37.1%
7126.01 · HRA VEBA/PEHP	70,000.00	46,666.68	23,333.32	150.0%
7130.01 · State Retirement Fund - PERS	226,525.35	271,958.68	-45,433.33	83.3%
7140.01 · Payroll Tax Expens	126,473.14	85,217.32	41,255.82	148.4%
7150.01 · SDI/Life Ins/ST Disability	6,124.50	7,913.32	-1,788.82	77.4%
7150.02 · Misc. Personnel Costs	0.00	0.00	0.00	0.0%
Total 7000.00 · Personnel Services	1,995,841.47	1,912,302.72	83,538.75	104.4%
7200.00 · Materials & Services				
7205.00 · Materials and Services	17,422.70			
7207.00 · Contractual Services				
7207.01 · EMS Billing Services	28,531.99			
Total 7207.00 · Contractual Services	28,531.99			
7210.02 · Legal Fees	18,399.77	20,000.00	-1,600.23	92.0%
7215.01 · Bookkeeping Service	13,600.00	14,000.00	-400.00	97.1%
7215.02 · Professional Fees	15,198.75	32,166.68	-16,967.93	47.2%
7215.03 · Physician Advisor	7,000.00	6,666.68	333.32	105.0%
7216.01 · Bank/Credit Card Fees	6,655.79	66.68	6,589.11	9,981.7%
7220.02 · Audit	23,450.00	40,000.00	-16,550.00	58.6%
7225.01 · GEMT Fee/Match	0.00	26,612.68	-26,612.68	0.0%
7230.01 · Medical Supplies/Patient Care	61,877.71	43,333.32	18,544.39	142.8%
7235.02 · Volunteer & Employee Recognitio	64.00	672.00	-608.00	9.5%
7240.02 · Operating Expense	32,277.35	16,666.68	15,610.67	193.7%
7250.02 · Uniforms & Laundry	8,472.01	5,000.00	3,472.01	169.4%
7255.02 · Personal Protective Equipment	0.00	10,666.68	-10,666.68	0.0%
7260.02 · Dues & Publications	35,034.58	33,333.32	1,701.26	105.1%
7270.02 · Gas & Oil	30,557.59	33,333.32	-2,775.73	91.7%
7280.02 · Building & Grounds Maintenance	217.24	4,666.68	-4,449.44	4.7%
7290.02 · Fire Equipment Maintenance	0.00	5,000.00	-5,000.00	0.0%
7290.03 · Medical Equipment Maintenance	0.00	5,333.32	-5,333.32	0.0%
7291.02 · Respiratory Equipment Maint	157.14	6,333.32	-6,176.18	2.5%
7292.02 · Extrication Equipment Maint	0.00	1,666.68	-1,666.68	0.0%
7293.02 · Radio Maintenance	1,757.00	10,000.00	-8,243.00	17.6%
7295.02 · Fire Equip Purch<\$5000	119.00	5,333.32	-5,214.32	2.2%
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	28,333.32	-28,233.32	0.4%
Total 7310.02 · Fire Apparatus Maintenance	4,357.60	28,333.32	-23,975.72	15.4%
7315.00 · Medical Equip Maintenance				
7310.73 · R&M 1773 Dodge Ram 3500 Medic	611.15			
7310.74 · R&M 1774 Dodge Ram 3500 Medic	4,174.13			
7310.75 · R&M 1771 Ford F450 Medic	945.49			
Total 7315.00 · Medical Equip Maintenance	5,730.77			

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7320.02 · Utilities	36,790.56	30,666.68	6,123.88	120.0%
7325.02 · Utilities - Culver	160.10	10,000.00	-9,839.90	1.6%
7340.02 · Culver Station Rent	19,722.70	14,666.68	5,056.02	134.5%
7350.02 · Fire & Liability Insurance	87,195.00	60,000.00	27,195.00	145.3%
7352.02 · Shop Supplies	1,012.07	1,666.68	-654.61	60.7%
7355.02 · Equipment Rental	2,025.25			
7360.02 · Office Supplies	6,891.88	4,000.00	2,891.88	172.3%
7362.02 · Minor Equipment (IT Equipment)	3,088.00	2,000.00	1,088.00	154.4%
7365.02 · Office Equipment Repair	0.00	666.68	-666.68	0.0%
7370.02 · Elections	0.00	666.68	-666.68	0.0%
7380.02 · Dispatching	108,207.32	66,666.68	41,540.64	162.3%
7390.02 · EMS Training	250.05	3,333.32	-3,083.27	7.5%
7390.03 · Fire Training	0.00	6,333.32	-6,333.32	0.0%
7393.02 · Vaccinations/Certifications	30.00			
7396.02 · First Aid & CPR	0.00	1,666.68	-1,666.68	0.0%
7397.02 · Community Outreach/Dept Morale	0.00	666.68	-666.68	0.0%
7400.02 · Fire Prevention	0.00	1,666.68	-1,666.68	0.0%
7430.02 · Recruitment Expense	0.00	333.32	-333.32	0.0%
7440.50 · Student Scholarship				
7440.62 · Scholarship -Position 1	7,541.00			
7440.63 · Scholarship -Position 2	5,484.25			
7440.65 · Scholarship -Position 3	5,956.50			
7440.66 · Scholarship -Position 4	4,589.25			
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	48,000.00	-48,000.00	0.0%
Total 7440.50 · Student Scholarship	32,609.25	48,000.00	-15,390.75	67.9%
7450.02 · Addressing Signs	0.00	0.00	0.00	0.0%
7485.01 · Confined Space Program	0.00	5,333.32	-5,333.32	0.0%
Total 7200.00 · Materials & Services	611,287.63	607,518.08	3,769.55	100.6%
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	2,569,928.28			
Total 7545.01 · Building Construction	3,454,386.28	0.00	3,454,386.28	100.0%
7555.01 · Seismic Grant	532,310.80			
7570.99 · Grant Special Equipment Purchas	21,676.22			
7500.00 · Capital Outlay - Other	0.00	16,666.68	-16,666.68	0.0%
Total 7500.00 · Capital Outlay	4,008,373.30	16,666.68	3,991,706.62	24,050.2%
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	19,250.00	-19,250.00	0.0%
8820 · Nonbonded Debt Srvc-Principal	0.00	733,333.32	-733,333.32	0.0%
Total Expense	7,080,711.25	3,289,070.80	3,791,640.45	215.3%
Net Ordinary Income	-700,947.15	-75,304.72	-625,642.43	930.8%

Profit & Loss Budget vs. Actual

July 2025 through February 2026

	Jul '25 - Feb 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	-700,947.15	962,633.28	-1,663,580.43	-72.8%