

FD1 Budget
Statement
JOCO SET OF BOOKS
Current Period:OCT-2025

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Currency: USD
Fund=8110 (FD1 - GENERAL FUND)

Fund	ACCT	Prior Year Budget	Current Year Budget	Prior Year YTD-Actual	Current Year YTD-Actual	Prior Year PTD-Actual	Current Year PTD-Actual	Plus Curr Yr Encumb	Less Prior Yr Euncumb	Total Expense	Variance	Variance %
REVENUES												
Taxes												
	400020 REAL PROPERTY TAX - CURRENT	-	7,574,420.00		7,572,951.15	-	-	-	-	7,572,951.15	1,468.85	(1.00)
	400030 REAL PROPERTY TAX - DELINQUENT	-			26,576.44	-	9,351.20	-	-	26,576.44	(26,576.44)	n/m
	400050 PERSONAL PROPERTY TAX - DELINQUENT	-	-		1,171.49	-	622.21	-	-	1,171.49	(1,171.49)	n/m
	400065 WATERCRAFT TAX	-	-		1,754.48	-	6.45	-	-	1,754.48	(1,754.48)	n/m
	400070 MOTOR VEHICLE TAXES	-	335,764.00		355,542.26	-	50,253.26	-	-	355,542.26	(19,778.26)	(1.06)
	400080 RECREATIONAL VEHICLE TAX	-	4,008.00		4,303.71	-	662.93	-	-	4,303.71	(295.71)	(1.07)
	400085 COMMERCIAL VEHICLE TAX	-	12,763.00		10,331.57	-	202.54	-	-	10,331.57	2,431.43	(0.81)
	400090 HEAVY TRUCK TAX 16-20M	-	1,312.00		1,730.09	-	83.65	-	-	1,730.09	(418.09)	(1.32)
	402060 PAYMENT IN LIEU OF TAXES	-	387,201.00		487,088.41	-	-	-	-	487,088.41	(99,887.41)	(1.26)
	402070 TAX INCREMENT FINANCING (TIF)	-	-		(64,933.46)	-	-	-	-	(64,933.46)	64,933.46	n/m
	402100 RENTAL EXCISE TAX	-	-		1,826.30	-	-	-	-	1,826.30	(1,826.30)	n/m
	TOTAL	-	8,315,468.00		8,398,342.44	-	61,182.24	-	-	8,398,342.44	(82,874.44)	(1.01)
Charges for Services												
	440891 FD1 AIRPORT CONTRACT	-	100,000.00		100,000.00	-	25,000.00	-	-	100,000.00	-	(1.00)
	440892 FD1 SPECIAL PROJECTS	-	50,000.00		44,595.20	-	-	-	-	44,595.20	5,404.80	(0.89)
	440893 FD1 RUNWAY CHECKS	-	20,000.00		22,144.56	-	-	-	-	22,144.56	(2,144.56)	(1.11)
	440894 FD1 WILDLAND INCOME	-	100,000.00		-	-	-	-	-	-	100,000.00	0.00
	440896 FD1 PAYMENT FROM FD2	-	3,300,000.00		3,300,000.00	-	825,000.00	-	-	3,300,000.00	-	(1.00)
	TOTAL	-	3,570,000.00		3,466,739.76	-	850,000.00	-	-	3,466,739.76	103,260.24	(0.97)
Interest												
	460520 INTEREST ON INVESTMENTS	-	75,000.00		159,421.01	-	12,998.57	-	-	159,421.01	(84,421.01)	(2.13)
	TOTAL	-	75,000.00		159,421.01	-	12,998.57	-	-	159,421.01	(84,421.01)	(2.13)
Licenses and Permits												
	420476 FD1 PERMITS & FEES	-	20,000.00		10,260.76	-	872.76	-	-	10,260.76	9,739.24	(0.51)
	TOTAL	-	20,000.00		10,260.76	-	872.76	-	-	10,260.76	9,739.24	(0.51)
Other Revenue												
	480140 REIMBURSEMENT	-	241,000.00		83,803.36	-	7,094.36	-	-	83,803.36	157,196.64	(0.35)
	485010 CONTRIBUTION	-	-		2,100.00	-	-	-	-	2,100.00	14,239.00	(0.13)
	485060 UNENCUMBERED BALANCE FORWARD	-	467,888.00		-	-	-	-	-	-	467,888.00	0.00
	TOTAL	-	725,227.00		85,903.36	-	7,094.36	-	-	85,903.36	639,323.64	(0.12)
Total Revenues		-	12,705,695.00		12,120,667.33	-	932,147.93	-	-	12,120,667.33	585,027.67	(0.95)
EXPENDITURES												
Personal Services												
	500020 FULL-TIME SALARIES & WAGES	-	6,801,841.00		4,773,296.53	-	417,994.17	-	-	4,773,296.53	2,028,544.47	0.70
	500030 PART-TIME SALARIES & WAGES	-	-		17,833.00	-	600.00	-	-	17,833.00	(17,833.00)	n/m
	500040 OVERTIME WAGES	-	300,000.00		100,888.67	-	11,777.23	-	-	100,888.67	199,111.33	0.34
	500050 SHIFT DIFFERENTIAL WAGES	-	-		15,325.00	-	350.00	-	-	15,325.00	(15,325.00)	n/m
	500060 HOLIDAY WORKED WAGES	-	-		162,725.21	-	(3,974.40)	-	-	162,725.21	(162,725.21)	n/m
	500070 RETRORAISE	-	-		3,634.12	-	-	-	-	3,634.12	(3,634.12)	n/m
	500260 OTHER SPECIAL PAY WAGES	-	-		52,644.32	-	(300.12)	-	-	52,644.32	(52,644.32)	n/m
	500310 VACATION	-	-		355,113.57	-	44,429.45	-	-	355,113.57	(355,113.57)	n/m
	500320 SICK	-	-		175,096.46	-	19,938.76	-	-	175,096.46	(175,096.46)	n/m
	500330 HOLIDAY	-	-		17,201.76	-	-	-	-	17,201.76	(17,201.76)	n/m
	500340 FLOATING HOLIDAY	-	-		142,540.00	-	10,729.83	-	-	142,540.00	(142,540.00)	n/m
	500350 OTHER NONWORKED WAGES	-	-		85,464.49	-	15,219.84	-	-	85,464.49	(85,464.49)	n/m
	500410 WORKERS COMPENSATION	-	218,745.00		155,287.00	-	16,834.90	-	-	155,287.00	63,458.00	0.71
	500420 LIFE INSURANCE	-	17,000.00		9,508.91	-	68.90	-	-	9,508.91	7,491.09	0.56
	500430 HEALTH INSURANCE	-	915,000.00		529,340.85	-	63,269.04	-	-	529,340.85	385,659.15	0.58
	500435 DENTAL INSURANCE	-	-		43,701.38	-	3,900.08	-	-	43,701.38	(43,701.38)	n/m
	500445 EMPLOYEE ASSISTANCE	-	-		2,298.24	-	-	-	-	2,298.24	(2,298.24)	n/m
	500450 UNEMPLOYMENT INSURANCE	-	10,937.00		5,339.42	-	576.18	-	-	5,339.42	5,597.58	0.49
	500460 FICA EMPLOYER MATCH	-	117,727.00		93,052.62	-	9,177.73	-	-	93,052.62	24,674.38	0.79
	500470 KPERS	-	8,000.00		7,851.01	-	821.17	-	-	7,851.01	148.99	0.98
	500480 KP&F	-	1,772,610.00		1,453,811.24	-	132,737.74	-	-	1,453,811.24	318,798.76	0.82
	500520 VACATION PAYOFF	-	-		22,462.12	-	9,583.37	-	-	22,462.12	(22,462.12)	n/m
	500530 SICK PAYOFF	-	-		37,252.13	-	18,217.84	-	-	37,252.13	(37,252.13)	n/m
	TOTAL	-	10,161,860.00		8,261,668.05	-	771,951.71	-	-	8,261,668.05	1,900,191.95	0.81
Contractual Services												
	510010 ELECTRICITY	-	50,000.00		38,790.07	-	1,004.48	-	-	38,790.07	11,209.93	0.78
	510020 NATURAL GAS/PROPANE	-	-		19,149.28	-	1,146.43	-	-	19,149.28	10,850.72	0.64
	510040 WATER	-	12,500.00		4,365.01	-	372.81	-	-	4,365.01	8,134.99	0.35
	510050 SEWER	-	-		1,518.90	-	229.54	-	-	1,518.90	(1,518.90)	n/m
	510060 TRASH HAULING & RELATED SERVICES	-	4,500.00		2,937.67	-	231.97	-	-	2,937.67	1,562.33	0.65
	510112 CELLULAR PHONE CHARGES	-	-		1,425.97	-	-	-	-	1,425.97	(1,425.97)	n/m
	510120 COMMUNICATIONS	-	48,000.00		33,929.02	-	3,852.34	494.72	-	34,423.74	14,965.70	0.72
	510140 POSTAGE VIA US POSTAL	-	-		13.44	-	13.44	-	-	13.44	(13.44)	n/m
	510190 COMMERCIAL TRAVEL	-	-		555.94	-	-	-	-	555.94	(555.94)	n/m
	510200 LODGING COSTS	-	-		4,943.55	-	379.08	-	-	4,943.55	(4,943.55)	n/m
	510215 MEALS & TIPS - LOCAL & SAME DAY TRAVEL	-	-		77.64	-	-	-	-	77.64	(77.64)	n/m
	510216 MEALS & TIPS - OVERNIGHT TRAVEL	-	-		13,131.73	-	1,240.00	-	-	13,131.73	(13,131.73)	n/m
	510217 MEALS & TIPS - NON-TRAVEL	-	-		119.35	-	-	-	-	119.35	(119.35)	n/m
	510230 PARKING & TOLLS	-	-		252.40	-	-	-	-	252.40	(252.40)	n/m
	510250 VEHICLE RENTAL	-	-		197.39	-	-	-	-	197.39	(197.39)	n/m
	510360 PROPERTY INSURANCE	-	110,000.00		101,793.00	-	25,856.50	-	-	101,793.00	8,207.00	0.93
	510410 PROFESSIONAL LIABILITY	-	-		11,551.45	-	-	-	-	11,551.45	(11,551.45)	n/m

510485 EMPLOYEE WELLNESS EXAMS	-	50,000.00	58,516.00	-	-	-	-	58,516.00	(8,516.00)	1.17
510580 MEMBERSHIPS/DUES	-	13,500.00	2,913.50	-	90.00	-	-	2,913.50	10,586.50	0.22
510730 LEGAL SERVICES	-	10,000.00	11,879.18	-	-	-	-	11,879.18	(1,879.18)	1.19
510740 FINANCIAL SERVICES	-	75,000.00	70,309.35	-	-	-	-	70,309.35	4,690.65	0.94
510745 PCARD CONVENIENCE/SURCHARGE FEE	-	-	368.70	-	57.24	-	-	368.70	(368.70)	n/m
510750 BANK CHARGES	-	-	11,791.71	-	1,634.06	-	-	11,791.71	(11,791.71)	n/m
510795 BACKGROUND CHECKS	-	500.00	-	-	-	-	-	-	500.00	0.00
510810 PSYCHIATRIC OR COUNSELING SERVICES	-	-	275.00	-	-	-	-	275.00	(275.00)	n/m
510830 CONTRACTUAL MEDICAL SERVICES	-	-	125.00	-	-	-	-	125.00	(125.00)	n/m
510910 TUITION REIMBURSEMENT	-	-	5,974.60	-	-	-	-	5,974.60	(5,974.60)	n/m
510920 CPE CONTINUING PROFESSIONAL EDUCATION (CPE)	-	-	13,079.14	-	1,811.25	-	-	13,079.14	(13,079.14)	n/m
510930 NON-CPE CONTINUING PROFESSIONAL EDUCATION	-	-	4,382.00	-	-	-	-	4,382.00	(4,382.00)	n/m
520005 PEST CONTROL	-	2,500.00	1,845.00	-	415.00	-	-	1,845.00	655.00	0.74
520045 JANITORIAL SERVICES	-	-	(39.86)	-	-	-	-	(39.86)	39.86	n/m
520090 SOFTWARE AS A SERVICE (SAAS) SUBSCRIPTION	-	-	187.50	-	-	-	-	187.50	(187.50)	n/m
520120 EMPLOYMENT VERIFICATION SERVICES	-	-	198.90	-	99.60	-	-	198.90	(198.90)	n/m
520125 LANDSCAPE, LAWN, SNOW SERVICES	-	-	4,920.00	-	1,230.00	-	-	4,920.00	(4,920.00)	n/m
520275 CONTRACTUAL SERVICES - UNCLASSIFIED	-	205,339.00	127,395.69	-	1,503.64	-	-	127,395.69	77,943.31	0.62
520444 EDUCATION ASSISTANCE	-	65,000.00	-	-	-	-	-	-	65,000.00	0.00
520530 FACILITIES RENTAL	-	58,000.00	51,546.20	-	1,839.62	-	-	51,546.20	6,453.80	0.89
520550 UNIFORM RENTALS	-	-	147.00	-	-	-	-	147.00	(147.00)	n/m
520610 SOFTWARE LEASE PAYMENTS	-	-	39,110.99	-	-	-	-	39,110.99	(39,110.99)	n/m
520620 COPIER LEASE PAYMENTS	-	-	5,163.11	-	484.39	-	-	5,163.11	(5,163.11)	n/m
520680 BUILDING REPAIR	-	-	27,527.03	-	4,560.21	7,771.81	-	35,298.84	(19,755.22)	n/m
520685 INTERIOR BUILDING MAINTENANCE	-	100,000.00	788.48	-	-	-	-	788.48	99,211.52	0.01
520730 VEHICLE MAINTENANCE & REPAIR	-	185,000.00	129,399.57	-	13,863.11	27,862.55	-	157,262.12	83,462.98	0.85
520750 HVAC EQUIPMENT MAINT & REPAIR	-	-	919.04	-	-	-	-	919.04	(919.04)	n/m
Contractual Services Total	-	1,019,839.00	803,474.64	-	61,914.71	36,129.08	-	839,603.72	252,493.44	0.82
Materials & Supplies										
530015 OFFICE SUPPLIES	-	6,000.00	1,320.00	-	27.37	-	-	1,320.00	4,680.00	0.22
530025 BOOKS, NEWSPAPERS, PERIODICALS	-	-	1,102.25	-	-	-	-	1,102.25	(1,102.25)	n/m
530075 UNIFORMS	-	40,000.00	10,314.40	-	160.00	321.77	-	10,636.17	30,007.37	0.27
530110 FOOD	-	4,000.00	4,445.11	-	586.30	-	-	4,445.11	(445.11)	1.11
530116 GIFT CERTIFICATES/CARDS	-	-	313.93	-	-	-	-	313.93	(313.93)	n/m
530125 GENERAL MEDICAL SUPPLIES	-	-	26,907.68	-	2,200.04	-	-	26,907.68	(26,907.68)	n/m
530170 BUILDING MATERIALS & SUPPLIES	-	-	384.93	-	-	-	-	384.93	(384.93)	n/m
530265 TOOLS	-	4,000.00	916.57	-	249.00	-	-	916.57	3,083.43	0.23
530270 LAWN CARE SUPPLIES	-	-	29.98	-	-	-	-	29.98	(29.98)	n/m
530275 JANITORIAL SUPPLIES	-	10,000.00	7,436.65	-	1,177.26	-	-	7,436.65	2,563.35	0.74
530310 SAFETY SUPPLIES	-	75,000.00	36,466.28	-	-	-	-	36,466.28	38,533.72	0.49
530322 FD1 - WILDLAND FIRE DEPLOYMENTS	-	30,000.00	-	-	-	-	-	-	30,000.00	0.00
530345 FUEL	-	80,000.00	55,786.52	-	6,043.58	-	-	55,786.52	24,213.48	0.70
530405 VEHICLE SUPPLIES ACCESSORIES	-	-	141.14	-	-	-	-	141.14	(141.14)	n/m
530410 VEHICULAR REPAIR PARTS	-	-	1,554.50	-	-	-	-	1,554.50	(1,554.50)	n/m
530440 FURNISHINGS & OFFICE EQUIPMENT	-	7,500.00	-	-	-	-	-	-	7,500.00	0.00
530445 APPLIANCES	-	-	2,671.39	-	-	-	-	2,671.39	(2,671.39)	n/m
530465 SAFETY EQUIPMENT	-	28,880.00	77,482.33	-	56,514.92	1,092.43	-	76,574.76	(47,509.90)	2.72
530480 COMPUTER SOFTWARE	-	-	2,220.15	-	-	-	-	2,220.15	(2,220.15)	n/m
530485 COMPUTER HARDWARE	-	12,500.00	3,673.69	-	-	-	-	3,673.69	8,826.31	0.29
530505 COMMUNICATION EQUIPMENT	-	25,000.00	16,354.46	-	20.76	-	-	16,354.46	8,645.54	0.65
530510 JANITORIAL EQUIPMENT	-	-	3,820.07	-	-	-	-	3,820.07	(3,820.07)	n/m
530615 FD1 MISCELLANEOUS SUPPLIES	-	5,000.00	-	-	-	-	-	-	5,000.00	0.00
TOTAL	-	327,880.00	253,342.03	-	66,979.23	1,414.20	-	254,756.23	75,952.17	0.78
Debt Service										
550020 INTEREST PAYMENTS	-	-	39,473.83	-	-	-	-	39,473.83	(39,473.83)	n/m
TOTAL	-	-	39,473.83	-	-	-	-	39,473.83	(39,473.83)	n/m
Other Expense										
560050 OTHER	-	-	25.50	-	-	-	-	25.50	(25.50)	n/m
TOTAL	-	-	25.50	-	-	-	-	25.50	(25.50)	n/m
Capital Outlay	-	1,196,116.00	404,618.87	-	66,763.46	-	-	404,618.87	791,497.13	0.34
Interfund Transfers Out										
708145 FUND TRANSFER TO CFD1 EQUIPMENT RESERVE	-	-	216,500.00	-	-	-	-	216,500.00	(216,500.00)	n/m
TOTAL	-	-	216,500.00	-	-	-	-	216,500.00	(216,500.00)	n/m
Total Expenditures	-	12,705,695.00	9,979,102.92	-	967,609.11	37,543.28	-	10,016,646.20	2,764,135.36	0.79
Net Income	-	-	2,141,564.41	-	(35,461.18)	(37,543.28)	-	2,104,021.13	(2,179,107.69)	n/m