

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

Date:06-OCT-2025 09:10:36
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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	-	424,537.57	-	-	7,572,951.15	1,468.85	(1.00)
	400030 REAL PROPERTY TAX - DELINQUENT	-	-		17,225.24	-	7,356.96	-	-	17,225.24	(17,225.24)	n/m
	400050 PERSONAL PROPERTY TAX - DELINQUENT	-	-		549.28	-	125.94	-	-	549.28	(549.28)	n/m
	400065 WATERCRAFT TAX	-	-		1,748.03	-	101.59	-	-	1,748.03	(1,748.03)	n/m
	400070 MOTOR VEHICLE TAXES	-	335,764.00		305,289.00	-	128,656.56	-	-	305,289.00	30,475.00	(0.91)
	400080 RECREATIONAL VEHICLE TAX	-	4,008.00		3,640.78	-	1,476.93	-	-	3,640.78	367.22	(0.91)
	400085 COMMERCIAL VEHICLE TAX	-	12,763.00		10,129.03	-	1,378.33	-	-	10,129.03	2,633.97	(0.79)
	400090 HEAVY TRUCK TAX 16-20M	-	1,312.00		1,646.44	-	106.51	-	-	1,646.44	(334.44)	(1.25)
	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)	-	(5,236.62)	-	-	(64,933.46)	64,933.46	n/m
	402100 RENTAL EXCISE TAX	-	-		1,826.30	-	408.63	-	-	1,826.30	(1,826.30)	n/m
	TOTAL	-	8,315,468.00		8,337,160.20	-	558,912.40	-	-	8,337,160.20	(21,692.20)	(1.00)
Charges for Services												
	440891 FD1 AIRPORT CONTRACT	-	100,000.00		75,000.00	-	-	-	-	75,000.00	25,000.00	(0.75)
	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		2,475,000.00	-	-	-	-	2,475,000.00	825,000.00	(0.75)
	TOTAL	-	3,570,000.00		2,616,739.76	-	-	-	-	2,616,739.76	953,260.24	(0.73)
Interest												
	460520 INTEREST ON INVESTMENTS	-	75,000.00		146,422.44	-	30,245.38	-	-	146,422.44	(71,422.44)	(1.95)
	TOTAL	-	75,000.00		146,422.44	-	30,245.38	-	-	146,422.44	(71,422.44)	(1.95)
Licenses and Permits												
	420476 FD1 PERMITS & FEES	-	20,000.00		9,388.00	-	-	-	-	9,388.00	10,612.00	(0.47)
	TOTAL	-	20,000.00		9,388.00	-	-	-	-	9,388.00	10,612.00	(0.47)
Other Revenue												
	480140 REIMBURSEMENT	-	241,000.00		76,709.00	-	-	-	-	76,709.00	164,291.00	(0.32)
	485010 CONTRIBUTION	-	16,339.00		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		78,809.00	-	-	-	-	78,809.00	646,418.00	(0.11)
	Total Revenues	-	12,705,695.00		11,188,519.40	-	589,157.78	-	-	11,188,519.40	1,517,175.60	(0.88)
EXPENDITURES												
Personal Services												
	500020 FULL-TIME SALARIES & WAGES	-	6,801,841.00		4,355,302.36	-	411,129.71	-	-	4,355,302.36	2,446,538.64	0.64
	500030 PART-TIME SALARIES & WAGES	-	-		17,233.00	-	1,750.00	-	-	17,233.00	(17,233.00)	n/m
	500040 OVERTIME WAGES	-	300,000.00		89,111.44	-	13,945.84	-	-	89,111.44	210,888.56	0.30
	500050 SHIFT DIFFERENTIAL WAGES	-	-		14,975.00	-	2,362.50	-	-	14,975.00	(14,975.00)	n/m
	500060 HOLIDAY WORKED WAGES	-	-		166,699.61	-	32,672.92	-	-	166,699.61	(166,699.61)	n/m
	500070 RETRORAISE	-	-		3,634.12	-	-	-	-	3,634.12	(3,634.12)	n/m
	500260 OTHER SPECIAL PAY WAGES	-	-		52,944.44	-	3,409.60	-	-	52,944.44	(52,944.44)	n/m
	500310 VACATION	-	-		310,684.12	-	41,972.42	-	-	310,684.12	(310,684.12)	n/m
	500320 SICK	-	-		155,157.70	-	16,188.03	-	-	155,157.70	(155,157.70)	n/m
	500330 HOLIDAY	-	-		17,201.76	-	2,769.20	-	-	17,201.76	(17,201.76)	n/m
	500340 FLOATING HOLIDAY	-	-		131,810.17	-	8,919.10	-	-	131,810.17	(131,810.17)	n/m
	500350 OTHER NONWORKED WAGES	-	-		70,244.65	-	15,993.54	-	-	70,244.65	(70,244.65)	n/m
	500410 WORKERS COMPENSATION	-	218,745.00		138,452.10	-	16,834.90	-	-	138,452.10	80,292.90	0.63
	500420 LIFE INSURANCE	-	17,000.00		9,440.01	-	(7,587.10)	-	-	9,440.01	7,559.99	0.56
	500430 HEALTH INSURANCE	-	915,000.00		466,071.81	-	72,927.79	-	-	466,071.81	448,928.19	0.51
	500435 DENTAL INSURANCE	-	-		39,801.30	-	36,473.38	-	-	39,801.30	(39,801.30)	n/m
	500445 EMPLOYEE ASSISTANCE	-	-		2,298.24	-	-	-	-	2,298.24	(2,298.24)	n/m
	500450 UNEMPLOYMENT INSURANCE	-	10,937.00		4,763.24	-	572.09	-	-	4,763.24	6,173.76	0.44
	500460 FICA EMPLOYER MATCH	-	117,727.00		83,874.89	-	9,118.83	-	-	83,874.89	33,852.11	0.71
	500470 KPERS	-	8,000.00		7,029.84	-	702.23	-	-	7,029.84	970.16	0.88
	500480 KP&F	-	1,772,610.00		1,321,073.50	-	142,055.99	-	-	1,321,073.50	451,536.50	0.75
	500520 VACATION PAYOFF	-	-		12,878.75	-	-	-	-	12,878.75	(12,878.75)	n/m
	500530 SICK PAYOFF	-	-		19,034.29	-	-	-	-	19,034.29	(19,034.29)	n/m
	TOTAL	-	10,161,860.00		7,489,716.34	-	822,210.97	-	-	7,489,716.34	2,672,143.66	0.74

Contractual Services										
510010 ELECTRICITY	-	50,000.00	37,785.59	-	9,520.19	-	-	37,785.59	12,214.41	0.76
510020 NATURAL GAS/PROPANE	-	30,000.00	18,002.85	-	159.78	-	-	18,002.85	11,997.15	0.60
510040 WATER	-	12,500.00	3,992.20	-	371.23	-	-	3,992.20	8,507.80	0.32
510050 SEWER	-	-	1,289.36	-	65.19	-	-	1,289.36	(1,289.36)	n/m
510060 TRASH HAULING & RELATED SERVICES	-	4,500.00	2,705.70	-	231.97	-	-	2,705.70	1,794.30	0.60
510112 CELLULAR PHONE CHARGES	-	-	1,425.97	-	-	-	-	1,425.97	(1,425.97)	n/m
510120 COMMUNICATIONS	-	48,000.00	30,076.68	-	3,788.80	494.72	-	30,571.40	18,418.04	0.64
510190 COMMERCIAL TRAVEL	-	-	555.94	-	-	-	-	555.94	(555.94)	n/m
510200 LODGING COSTS	-	-	4,564.47	-	-	-	-	4,564.47	(4,564.47)	n/m
510215 MEALS & TIPS - LOCAL & SAME DAY TRAV	-	-	77.64	-	-	-	-	77.64	(77.64)	n/m
510216 MEALS & TIPS - OVERNIGHT TRAVEL	-	-	11,891.73	-	8,720.00	-	-	11,891.73	(11,891.73)	n/m
510217 MEALS & TIPS - NON-TRAVEL	-	-	119.35	-	-	-	-	119.35	(119.35)	n/m
510230 PARKING & TOLLS	-	-	252.40	-	30.55	-	-	252.40	(252.40)	n/m
510250 VEHICLE RENTAL	-	-	197.39	-	-	-	-	197.39	(197.39)	n/m
510360 PROPERTY INSURANCE	-	110,000.00	75,936.50	-	-	-	-	75,936.50	34,063.50	0.69
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	-	-	58,516.00	(8,516.00)	1.17
510580 MEMBERSHIPS/DUES	-	13,500.00	2,823.50	-	590.00	-	-	2,823.50	10,676.50	0.21
510730 LEGAL SERVICES	-	10,000.00	11,879.18	-	575.00	-	-	11,879.18	(1,879.18)	1.19
510740 FINANCIAL SERVICES	-	75,000.00	70,309.35	-	99.79	-	-	70,309.35	4,690.65	0.94
510745 PCARD CONVENIENCE/SURCHARGE FEE	-	-	311.46	-	8.19	-	-	311.46	(311.46)	n/m
510750 BANK CHARGES	-	-	10,157.65	-	2,897.88	-	-	10,157.65	(10,157.65)	n/m
510795 BACKGROUND CHECKS	-	500.00	-	-	-	-	-	-	500.00	0.00
510810 PSYCHIATRIC OR COUNSELING SERVICE:	-	-	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 EDUC/	-	-	11,267.89	-	4,499.08	-	-	11,267.89	(11,267.89)	n/m
510930 NON-CPE CONTINUING PROFESSIONAL E	-	-	4,382.00	-	-	-	-	4,382.00	(4,382.00)	n/m
520005 PEST CONTROL	-	2,500.00	1,430.00	-	-	-	-	1,430.00	1,070.00	0.57
520045 JANITORIAL SERVICES	-	-	(39.86)	-	-	-	-	(39.86)	39.86	n/m
520090 SOFTWARE AS A SERVICE (SAAS) SUBSC	-	-	187.50	-	-	-	-	187.50	(187.50)	n/m
520120 EMPLOYMENT VERIFICATION SERVICES	-	-	99.30	-	-	-	-	99.30	(99.30)	n/m
520125 LANDSCAPE, LAWN, SNOW SERVICES	-	-	3,690.00	-	-	-	-	3,690.00	(3,690.00)	n/m
520275 CONTRACTUAL SERVICES - UNCLASSIFIE	-	205,339.00	125,892.05	-	22,032.07	-	-	125,892.05	79,446.95	0.61
520444 EDUCATION ASSISTANCE	-	65,000.00	-	-	-	-	-	-	65,000.00	0.00
520530 FACILITIES RENTAL	-	58,000.00	49,706.58	-	1,839.62	-	-	49,706.58	8,293.42	0.86
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	-	-	4,678.72	-	714.55	-	-	4,678.72	(4,678.72)	n/m
520680 BUILDING REPAIR	-	-	22,966.82	-	3,295.00	3,835.87	-	26,802.69	(19,130.95)	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	115,536.46	-	1,715.81	-	-	115,536.46	69,463.54	0.62
520750 HVAC EQUIPMENT MAINT & REPAIR	-	-	919.04	-	-	-	-	919.04	(919.04)	n/m
Contractual Services Total	-	1,019,839.00	741,559.93	-	119,670.70	4,330.59	-	745,890.52	282,609.66	0.73
Materials & Supplies										
530015 OFFICE SUPPLIES	-	6,000.00	1,292.63	-	136.66	-	-	1,292.63	4,707.37	0.22
530025 BOOKS, NEWSPAPERS, PERIODICALS	-	-	1,102.25	-	-	-	-	1,102.25	(1,102.25)	n/m
530075 UNIFORMS	-	40,000.00	10,154.40	-	734.95	321.77	-	10,476.17	30,167.37	0.26
530110 FOOD	-	4,000.00	3,858.81	-	-	-	-	3,858.81	141.19	0.96
530116 GIFT CERTIFICATES/CARDS	-	-	313.93	-	-	-	-	313.93	(313.93)	n/m
530125 GENERAL MEDICAL SUPPLIES	-	-	24,707.64	-	820.13	-	-	24,707.64	(24,707.64)	n/m
530170 BUILDING MATERIALS & SUPPLIES	-	-	384.93	-	-	-	-	384.93	(384.93)	n/m
530265 TOOLS	-	4,000.00	667.57	-	247.40	-	-	667.57	3,332.43	0.17
530270 LAWN CARE SUPPLIES	-	-	29.98	-	-	-	-	29.98	(29.98)	n/m
530275 JANITORIAL SUPPLIES	-	10,000.00	6,259.39	-	480.12	-	-	6,259.39	3,740.61	0.63
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	49,742.94	-	10,349.05	-	-	49,742.94	30,257.06	0.62
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	20,967.41	-	38.12	1,055.00	-	22,022.41	8,967.59	0.76
530480 COMPUTER SOFTWARE	-	-	2,220.15	-	-	-	-	2,220.15	(2,220.15)	n/m
530485 COMPUTER HARDWARE	-	12,500.00	3,673.69	-	64.99	-	-	3,673.69	8,826.31	0.29
530505 COMMUNICATION EQUIPMENT	-	25,000.00	16,333.70	-	3,543.36	-	-	16,333.70	8,666.30	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	186,362.80	-	16,414.78	1,376.77	-	187,739.57	142,893.97	0.57
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	337,855.41	-	-	-	-	337,855.41	858,260.59	0.28
Interfund Transfers Out										
708145 FUND TRANSFER TO CFD1 EQUIPMENT R	-	-	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	9,011,493.81	-	958,296.45	5,707.36	-	9,017,201.17	3,699,908.55	0.71
Net Income	-	-	2,177,025.59	-	(369,138.67)	(5,707.36)	-	2,171,318.23	(2,182,732.95)	n/m