

## REVENUE

|                   | 2017 Estimated      |                     |                    |              |
|-------------------|---------------------|---------------------|--------------------|--------------|
|                   | Actual              | 2017 Budget         | Difference         | % of Budget  |
| Fire Levy         | \$ 3,487,152        | \$ 3,487,152        | \$ -               | 100%         |
| Transport Revenue | \$ 311,898          | \$ 370,000          | \$ (58,102)        | 84%          |
| KCEMS Levy        | \$ 313,406          | \$ 313,406          | \$ -               | 100%         |
| Grant Revenue     | \$ 2,270            | \$ 2,250            | \$ 20              | 101%         |
| Misc. Revenue     | \$ 37,432           | \$ 24,662           | \$ 12,770          | 152%         |
| <b>Total</b>      | <b>\$ 4,152,158</b> | <b>\$ 4,197,470</b> | <b>\$ (45,312)</b> | <b>98.9%</b> |

## EXPENDITURES

|                                    | 2017 Estimated      |                     |                   |              |
|------------------------------------|---------------------|---------------------|-------------------|--------------|
|                                    | Actual              | 2017 Budget         | Difference        | % of Budget  |
| Personnel (Wages & Benefits)       | \$ 2,513,639        | \$ 2,796,134        | \$ 282,495        | 90%          |
| Administration Overhead            | \$ 510,169          | \$ 546,916          | \$ 36,747         | 93%          |
| Operational Equipment & Supplies   | \$ 273,748          | \$ 290,645          | \$ 16,897         | 94%          |
| Capital                            | \$ 80,553           | \$ 43,000           | \$ (37,553)       | 187%         |
| Transfer-Out to Capial Outlay Fund | \$ 619,157          | \$ 500,000          | \$ (119,157)      | 124%         |
| <b>Total</b>                       | <b>\$ 3,997,265</b> | <b>\$ 4,176,695</b> | <b>\$ 179,430</b> | <b>95.7%</b> |

## FUND BALANCE

|                                    | 2017 Estimated    |                   |                     |
|------------------------------------|-------------------|-------------------|---------------------|
|                                    | Actual            | 2017 Budget       | Difference          |
| Beginning Fund Balance             | \$ 678,779        | \$ 487,507        | \$ 191,272          |
| Change in Fund Balance (Rev - Exp) | \$ 154,893        | \$ 20,775         | \$ 809,776          |
| <b>Ending Fund Balance</b>         | <b>\$ 833,672</b> | <b>\$ 508,282</b> | <b>\$ 1,001,048</b> |

# 2017 BUDGET REPORT

5/31/2017

|  | 2017<br>YTD         | 2017<br>Budget   | 2017<br>Estimated Actual | 2017<br>Est Actual vs Budget |
|--|---------------------|------------------|--------------------------|------------------------------|
| <b>REVENUES</b>                              |                     |                  |                          |                              |
| <b>Property Taxes</b>                        |                     |                  |                          |                              |
| Taxes, Real and Property                     | 1,830,076           | 3,487,152        | 3,487,152                | 0                            |
| Other Taxes                                  | (898)               | (538)            | (2,155)                  | (1,617)                      |
| <b>Subtotal</b>                              | <b>1,829,178</b>    | <b>3,486,614</b> | <b>3,484,997</b>         | <b>(1,617)</b>               |
| <b>Excise Taxes in Lieu of Property Tax</b>  |                     |                  |                          |                              |
| Leasehold Tax                                | 193                 | 0                | 193                      | 193                          |
| Forest/Timber Excise Tax                     | 25                  | 0                | 25                       | 25                           |
| <b>Subtotal</b>                              | <b>218</b>          | <b>0</b>         | <b>218</b>               | <b>218</b>                   |
| <b>Fire/EMS Services</b>                     |                     |                  |                          |                              |
| KC EMS Levy                                  | 313,406             | 313,406          | 313,406                  | 0                            |
| Permits and Licenses                         | 4,905               | 10,000           | 11,772                   | 1,772                        |
| Fire Protection & Emergency Medical Services | 8,249               | 4,000            | 12,600                   | 8,600                        |
| Class Fees                                   | 840                 | 1,200            | 840                      | (360)                        |
| Protective Inspection Services               | 2,286               | 5,000            | 5,000                    | 0                            |
| Ambulance Transport Fees                     | 129,958             | 370,000          | 311,898                  | (58,102)                     |
| Ambulance Transport Refunds                  | (482)               | 0                | (482)                    | (482)                        |
| <b>Subtotal</b>                              | <b>459,162</b>      | <b>703,606</b>   | <b>655,035</b>           | <b>(48,571)</b>              |
| <b>Grants</b>                                |                     |                  |                          |                              |
| Direct Federal Grant (Apparatus)             | 0                   | 0                | 0                        | 0                            |
| Trauma Grant                                 | 1,270               | 1,250            | 1,270                    | 20                           |
| Central Region EMS Training Grant            | 0                   | 1,000            | 1,000                    | 0                            |
| <b>Subtotal</b>                              | <b>1,270</b>        | <b>2,250</b>     | <b>2,270</b>             | <b>20</b>                    |
| <b>Other Revenues</b>                        |                     |                  |                          |                              |
| Investment Interest                          | 2,215               | 4,000            | 5,317                    | 1,317                        |
| Investment Interest Fee                      | (55)                | (200)            | (133)                    | 67                           |
| Gains/Losses on Investments                  | 406                 | 1,200            | 974                      | (226)                        |
| Contributions & Gifts                        | 215                 | 0                | 215                      | 215                          |
| Surplus/Junk Sales                           | 0                   | 0                | 0                        | 0                            |
| Judgements/Settlements                       | 0                   | 0                | 0                        | 0                            |
| Miscellaneous Revenue                        | 0                   | 0                | 0                        | 0                            |
| Other Refunds                                | 0                   | 0                | 0                        | 0                            |
| Insurance Recovery                           | 3,266               | 0                | 3,266                    | 3,266                        |
| <b>Subtotal</b>                              | <b>6,047</b>        | <b>5,000</b>     | <b>9,639</b>             | <b>4,639</b>                 |
| <b>TOTAL REVENUE</b>                         | <b>2,295,874.59</b> | <b>4,197,470</b> | <b>4,152,158</b>         | <b>(45,312)</b>              |
|  |                     |                  | <b>180.9%</b>            | <b>-1.1%</b>                 |
|  |                     |                  | <b>98.9%</b>             |                              |

# 2017 BUDGET REPORT

5/31/2017

|   | 2017<br>YTD      | 2017<br>Budget   | 2017<br>Estimated Actual | 2017<br>Est Actual vs Budget |
|---|------------------|------------------|--------------------------|------------------------------|
| <b>EXPENDITURES</b>                             |                  |                  |                          |                              |
| <b>PERSONNEL</b>                                |                  |                  |                          |                              |
| <b>Direct Compensation</b>                      |                  |                  |                          |                              |
| Administration                                  | 98,559           | 247,619          | 243,045                  | 4,574                        |
| Commission & Chaplain                           | 2,280            | 23,500           | 4,560                    | 18,940                       |
| Captains & Firefighters                         | 582,144          | 1,711,912        | 1,602,711                | 109,201                      |
| Volunteers                                      | 47,998           | 155,500          | 125,000                  | 30,500                       |
| Fire Prevention & Investigation                 | 4,754            | 9,829            | 11,409                   | (1,580)                      |
| Public Education                                | 346              | 0                | 831                      | (831)                        |
| External Training Classes                       | 839              | 0                | 2,012                    | (2,012)                      |
| Fire Suppression & EMS Training                 | 12,052           | 25,282           | 28,925                   | (3,643)                      |
| Facilities                                      | 1,260            | 3,050            | 3,024                    | 26                           |
| <b>Subtotal</b>                                 | <b>750,231</b>   | <b>2,176,692</b> | <b>1,951,516</b>         | <b>225,176</b>               |
| <b>Indirect Compensation</b>                    |                  |                  |                          |                              |
| Administration                                  | 34,946           | 65,816           | 65,304                   | 512                          |
| Commission & Chaplain                           | 420              | 1,881            | 839                      | 1,042                        |
| Captains & Firefighters                         | 246,880          | 536,199          | 519,415                  | 16,784                       |
| Volunteers                                      | 5,872            | 15,046           | 9,315                    | 5,731                        |
| <b>Subtotal</b>                                 | <b>288,118</b>   | <b>618,942</b>   | <b>562,122</b>           | <b>56,820</b>                |
| <b>Miscellaneous</b>                            |                  |                  |                          |                              |
| Awards & Recognition                            | 0                | 500              | 0                        | 500                          |
| <b>Subtotal</b>                                 | <b>0</b>         | <b>500</b>       | <b>0</b>                 | <b>500</b>                   |
| <b>PERSONNEL TOTAL</b>                          | <b>1,038,349</b> | <b>2,796,134</b> | <b>2,513,639</b>         | <b>282,495</b>               |
| <b>ADMINISTRATION OVERHEAD</b>                  |                  |                  |                          |                              |
| <b>Administration &amp; Legislative Support</b> |                  |                  |                          |                              |
| Administration                                  | 24,351           | 92,320           | 84,227                   | 8,093                        |
| Operating Supplies                              | 832              | 8,450            | 1,998                    | 6,452                        |
| Small Tools & Minor Equipment                   | 0                | 7,500            | 7,500                    | 0                            |
| Professional Services                           | 11,229           | 15,450           | 15,450                   | 0                            |
| Advertising & Printing                          | 0                | 200              | 0                        | 200                          |
| Bank Service Charges & Cash Management Fees     | 108              | 500              | 260                      | 240                          |
| Communication                                   | 11,239           | 56,620           | 56,620                   | 0                            |
| Taxes & Assessments                             | 0                | 700              | 0                        | 700                          |
| Other Services                                  | 0                | 500              | 0                        | 500                          |
| Dues, Subscriptions, & Memberships              | 942              | 2,400            | 2,400                    | 0                            |
| <b>Commission</b>                               | <b>9,203</b>     | <b>59,750</b>    | <b>31,407</b>            | <b>28,343</b>                |
| Operating Supplies                              | 0                | 250              | 0                        | 250                          |
| Small Tools & Minor Equipment                   | 0                | 7,500            | 7,500                    | 0                            |
| Professional Services                           | 8,503            | 48,000           | 20,407                   | 27,593                       |
| Advertising & Printing                          | 550              | 600              | 600                      | 0                            |
| Other Services                                  | 0                | 500              | 0                        | 500                          |
| Dues, Subscriptions, & Memberships              | 150              | 2,900            | 2,900                    | 0                            |
| Election Costs                                  | 0                | 0                | 0                        | 0                            |
| <b>Fire Suppression &amp; EMS</b>               | <b>835</b>       | <b>1,975</b>     | <b>1,725</b>             | <b>250</b>                   |
| Advertising & Printing                          | 0                | 250              | 0                        | 250                          |
| Dues, Subscriptions, & Memberships              | 835              | 1,725            | 1,725                    | 0                            |
| <b>Fire Prevention &amp; Investigation</b>      | <b>140</b>       | <b>550</b>       | <b>550</b>               | <b>0</b>                     |
| Advertising & Printing                          | 0                | 0                | 0                        | 0                            |
| Dues, Subscriptions, & Memberships              | 140              | 550              | 550                      | 0                            |
| <b>Public Education</b>                         | <b>0</b>         | <b>250</b>       | <b>0</b>                 | <b>250</b>                   |
| Advertising & Printing                          | 0                | 250              | 0                        | 250                          |
| <b>Subtotal</b>                                 | <b>34,529</b>    | <b>154,845</b>   | <b>117,909</b>           | <b>36,936</b>                |
| <b>Infrastructure &amp; Facilities</b>          |                  |                  |                          |                              |
| Operating Supplies                              | 1,505            | 5,050            | 3,613                    | 1,437                        |
| Small Tools & Minor Equipment                   | 1,397            | 18,400           | 18,400                   | 0                            |
| Professional Services                           | 0                | 1,000            | 1,000                    | 0                            |
| Taxes & Assessments                             | 3,150            | 3,000            | 3,150                    | (150)                        |
| Utilities Services                              | 18,144           | 40,000           | 40,000                   | 0                            |
| Repairs & Maintenance                           | 6,458            | 11,000           | 11,000                   | 0                            |
| Other Services                                  | 0                | 0                | 0                        | 0                            |
| <b>Subtotal</b>                                 | <b>30,654</b>    | <b>78,450</b>    | <b>77,163</b>            | <b>1,287</b>                 |
| <b>Support Services</b>                         |                  |                  |                          |                              |
| Fire Suppression & EMS                          | 100,688          | 306,400          | 308,757                  | (2,357)                      |
| Professional Services                           | 13,216           | 65,300           | 65,300                   | 0                            |
| Communications                                  | 85,865           | 191,600          | 191,600                  | 0                            |

# 2017 BUDGET REPORT

5/31/2017

|  | 2017<br>YTD    | 2017<br>Budget | 2017<br>Estimated Actual | 2017<br>Est Actual vs Budget |
|--|----------------|----------------|--------------------------|------------------------------|
| Insurance                                    | 0              | 48,000         | 48,000                   | 0                            |
| Repairs & Maintenance                        | 1,607          | 500            | 3,857                    | (3,357)                      |
| Other Services                               | 0              | 1,000          | 0                        | 1,000                        |
| <b>Fire Suppression &amp; EMS Volunteers</b> | <b>437</b>     | <b>1,001</b>   | <b>1,050</b>             | <b>(49)</b>                  |
| Professional Services                        | 437            | 1              | 1,050                    | (1,049)                      |
| Other Services                               | 0              | 1,000          | 0                        | 1,000                        |
| <b>Fire Prevention &amp; Investigation</b>   | <b>121</b>     | <b>6,220</b>   | <b>5,290</b>             | <b>930</b>                   |
| Professional Services                        | 0              | 5,000          | 5,000                    | 0                            |
| Communications                               | 121            | 720            | 290                      | 430                          |
| Other Services                               | 0              | 500            | 0                        | 500                          |
| <b>Subtotal</b>                              | <b>101,246</b> | <b>313,621</b> | <b>315,097</b>           | <b>(1,476)</b>               |
| <b>ADMINISTRATION OVERHEAD TOTAL</b>         | <b>166,430</b> | <b>546,916</b> | <b>510,169</b>           | <b>36,747</b>                |

## OPERATIONAL EQUIPMENT & SUPPLIES

|  |               |                |                |               |
|--|---------------|----------------|----------------|---------------|
| <b>Fire Suppression &amp; EMS</b>            |               |                |                |               |
| Operating Supplies                           | 4,333         | 21,500         | 10,399         | 11,101        |
| Fuel   | 3,822         | 10,500         | 9,172          | 1,328         |
| Small Tools & Minor Equipment                | 1,545         | 25,700         | 25,700         | 0             |
| <b>Subtotal</b>                              | <b>9,699</b>  | <b>57,700</b>  | <b>45,271</b>  | <b>12,429</b> |
| <b>Fire Suppression &amp; EMS</b>            |               |                |                |               |
| Small Tools & Minor Equipment                | 82            | 0              | 0              | 0             |
| <b>Subtotal</b>                              | <b>82</b>     | <b>0</b>       | <b>0</b>       | <b>0</b>      |
| <b>Fire Suppression &amp; EMS Volunteers</b> |               |                |                |               |
| Operating Supplies                           | 920           | 1,000          | 1,000          | 0             |
| <b>Subtotal</b>                              | <b>920</b>    | <b>1,000</b>   | <b>1,000</b>   | <b>0</b>      |
| <b>Fire Prevention &amp; Investigation</b>   |               |                |                |               |
| Operating Supplies                           | 0             | 500            | 500            | 0             |
| Small Tools & Minor Equipment                | 0             | 500            | 500            | 0             |
| <b>Subtotal</b>                              | <b>0</b>      | <b>1,000</b>   | <b>1,000</b>   | <b>0</b>      |
| <b>Public Education</b>                      |               |                |                |               |
| Operating Supplies                           | 10            | 4,500          | 4,500          | 0             |
| Small Tools & Minor Equipment                | 2             | 0              | 0              | 0             |
| Travel                                       | 0             | 250            | 250            | 0             |
| Miscellaneous                                | 0             | 500            | 500            | 0             |
| <b>Subtotal</b>                              | <b>12</b>     | <b>5,250</b>   | <b>5,250</b>   | <b>0</b>      |
| <b>Vehicles &amp; Equipment Maintenance</b>  |               |                |                |               |
| Operating Supplies                           | 918           | 5,000          | 5,000          | 0             |
| Small Tools & Minor Equipment                | 152           | 27,650         | 27,650         | 0             |
| Professional Services                        | 0             | 0              | 0              | 0             |
| Repairs & Maintenance                        | 8,962         | 21,500         | 21,500         | 0             |
| <b>Subtotal</b>                              | <b>10,031</b> | <b>54,150</b>  | <b>54,150</b>  | <b>0</b>      |
| <b>Uniforms &amp; PPE</b>                    |               |                |                |               |
| <b>Administration</b>                        | <b>0</b>      | <b>1,250</b>   | <b>1,250</b>   | <b>0</b>      |
| Uniforms                                     | 0             | 1,250          | 1,250          | 0             |
| <b>Fire Suppression &amp; EMS</b>            | <b>24,945</b> | <b>48,625</b>  | <b>44,040</b>  | <b>4,585</b>  |
| Uniforms                                     | 1,107         | 11,225         | 11,225         | 0             |
| Bunker Gear                                  | 22,833        | 30,400         | 30,400         | 0             |
| Uniform Maintenance                          | 1,006         | 7,000          | 2,415          | 4,585         |
| <b>Fire Suppression &amp; EMS Volunteers</b> | <b>0</b>      | <b>0</b>       | <b>0</b>       | <b>0</b>      |
| Uniforms                                     | 0             | 0              | 0              | 0             |
| Bunker Gear                                  | 0             | 0              | 0              | 0             |
| <b>Subtotal</b>                              | <b>24,945</b> | <b>49,875</b>  | <b>45,290</b>  | <b>4,585</b>  |
| <b>Training &amp; Travel</b>                 |               |                |                |               |
| <b>Administration</b>                        | <b>85</b>     | <b>4,500</b>   | <b>4,500</b>   | <b>0</b>      |
| Travel                                       | 0             | 1,500          | 1,500          | 0             |
| Training & Conferences                       | 85            | 3,000          | 3,000          | 0             |
| <b>Commission</b>                            | <b>0</b>      | <b>3,500</b>   | <b>3,500</b>   | <b>0</b>      |
| Travel                                       | 0             | 1,000          | 1,000          | 0             |
| Training & Conferences                       | 0             | 2,500          | 2,500          | 0             |
| <b>Fire Suppression &amp; EMS Training</b>   | <b>56,787</b> | <b>111,920</b> | <b>111,764</b> | <b>156</b>    |
| Operating Supplies-CPR Classes               | 349           | 500            | 500            | 0             |
| Operating Supplies                           | 193           | 1,000          | 1,000          | 0             |
| Small Tools & Minor Equipment                | 0             | 0              | 0              | 0             |
| Communications                               | 235           | 720            | 564            | 156           |
| Travel                                       | 151           | 2,000          | 2,000          | 0             |

# 2017 BUDGET REPORT

5/31/2017

|   | 2017<br>YTD            | 2017<br>Budget       | 2017<br>Estimated Actual | 2017<br>Est Actual vs Budget |
|---|------------------------|----------------------|--------------------------|------------------------------|
| Training & Conferences                            | 51,710                 | 97,350               | 97,350                   | 0                            |
| Dues, Subscriptions, & Memberships                | 4,150                  | 5,350                | 5,350                    | 0                            |
| Miscellaneous                                     | 0                      | 5,000                | 5,000                    | 0                            |
| <b>Fire Prevention &amp; Investigation</b>        | <b>1,274</b>           | <b>1,750</b>         | <b>2,024</b>             | <b>(274)</b>                 |
| Travel  | 0                      | 750                  | 750                      | 0                            |
| Training & Conferences                            | 1,274                  | 1,000                | 1,274                    | (274)                        |
| <b>Subtotal</b>                                   | <b>58,146</b>          | <b>121,670</b>       | <b>121,788</b>           | <b>(118)</b>                 |
| <b>OPERATIONAL EQUIPMENT &amp; SUPPLIES TOTAL</b> | <b>103,836</b>         | <b>290,645</b>       | <b>273,748</b>           | <b>16,897</b>                |
| <b>CAPITAL</b>                                    |                        |                      |                          |                              |
| <b>Land, Buildings, &amp; Structures</b>          |                        |                      |                          |                              |
| Land  | 0                      | 0                    | 0                        | 0                            |
| Buildings   | 0                      | 43,000               | 43,000                   | 0                            |
| Other Improvements                                | 0                      | 0                    | 0                        | 0                            |
| <b>Subtotal</b>                                   | <b>0</b>               | <b>43,000</b>        | <b>43,000</b>            | <b>0</b>                     |
| <b>Machinery &amp; Equipment</b>                  |                        |                      |                          |                              |
| Machinery & Equipment                             | 37,553                 | 0                    | 37,553                   | (37,553)                     |
| M&E-Fire Apparatus                                | 0                      | 0                    | 0                        | 0                            |
| <b>Subtotal</b>                                   | <b>37,553</b>          | <b>0</b>             | <b>37,553</b>            | <b>(37,553)</b>              |
| <b>CAPITAL TOTAL</b>                              | <b>37,553</b>          | <b>43,000</b>        | <b>80,553</b>            | <b>(37,553)</b>              |
| <b>CAPITAL</b>                                    |                        |                      |                          |                              |
| Transfer Out-Capital Outlay Fund                  | 119,157                | 500,000              | 619,157                  | (119,157)                    |
| <b>CAPITAL TOTAL</b>                              | <b>119,157</b>         | <b>500,000</b>       | <b>619,157</b>           | <b>(119,157)</b>             |
| <b>TOTAL EXPENDITURES</b>                         | <b>1,465,323</b>       | <b>4,176,695</b>     | <b>3,997,265</b>         | <b>179,430</b>               |
|   |                        |                      | <b>95.7%</b>             |                              |
| <b>Beginning Fund Balance</b>                     | <b>\$ 678,779.37</b>   | <b>\$ 487,507.30</b> | <b>\$ 678,779.37</b>     | <b>191,272.07</b>            |
| <b>Estimated Change in Fund Balance</b>           | <b>\$ 830,551.31</b>   | <b>\$ 20,775.00</b>  | <b>\$ 154,892.70</b>     | <b>134,117.70</b>            |
| <b>Estimated Ending Fund Balance</b>              | <b>\$ 1,509,330.68</b> | <b>\$ 508,282.30</b> | <b>\$ 833,672.07</b>     | <b>325,389.77</b>            |