

REVENUE

	YTD			
	12/31/2017	2017 Budget	Difference	% of Budget
Fire Levy \$	3,478,248	\$ 3,487,152	\$ (8,904)	100%
Transport Revenue \$	341,433	\$ 370,000	\$ (28,567)	92%
KCEMS Levy \$	331,590	\$ 313,406	\$ 18,184	106%
Grant Revenue \$	10,256	\$ 2,250	\$ 8,006	456%
Misc. Revenue \$	112,479	\$ 24,662	\$ 87,817	456%
Tansfers In \$	56,156	\$ -	\$ 56,156	#DIV/0!
Total \$	4,330,162	\$ 4,197,470	\$ 132,692	103.2%

EXPENDITURES

	YTD			
	12/31/2017	2017 Budget	Difference	% of Budget
Personnel (Wages & Benefits) \$	2,632,156	\$ 2,796,134	\$ 163,978	94%
Administration Overhead \$	432,763	\$ 546,416	\$ 113,653	79%
Operational Equipment & Supplies \$	298,130	\$ 291,145	\$ (6,985)	102%
Capital \$	55,548	\$ 43,000	\$ (12,548)	129%
Transfer-Out to Capial Outlay Fund \$	635,005	\$ 500,000	\$ (135,005)	127%
Total \$	4,053,602	\$ 4,176,695	\$ 123,093	97.1%

FUND BALANCE

	YTD			
	12/31/2017	2017 Budget	Difference	
Beginning Fund Balance \$	678,779	\$ 487,507	\$ 191,272	
Change in Fund Balance (Rev - Exp) \$	276,560	\$ 20,775	\$ 255,785	
Ending Fund Balance \$	955,339	\$ 508,282	\$ 447,057	

2017 BUDGET REPORT

12/31/2017

	2017 YTD	2017 Budget	2017 Estimated Actual	2017 Est Actual vs Budget	Variance Notes
REVENUES					
Property Taxes					
Taxes, Real and Property	3,478,248	3,487,152	3,478,248	(8,904)	
Other Taxes	(2,046)	(538)	(2,046)	(1,508)	
Subtotal	3,476,202	3,486,614	3,476,202	(10,412)	
Excise Taxes in Lieu of Property Tax					
Leasehold Tax	1,037	0	1,037	1,037	
Forest/Timber Excise Tax	200	0	200	200	
Subtotal	1,238	0	1,238	1,238	
Fire/EMS Services					
KC EMS Levy	331,590	313,406	331,590	18,184	
Permits and Licenses	10,910	10,000	10,910	910	
Fire Protection & Emergency Medical Services	13,474	4,000	13,474	9,474	2016 School District paid in 2017 \$4350.70
State Mobilization	53,939	0	53,939	53,939	
Class Fees	3,798	1,200	3,798	2,598	
Protective Inspection Services	10,444	5,000	10,444	5,444	
Disaster Preparation Services/Disaster Recovery	0	0	0	0	
Ambulance Transport Fees	341,433	370,000	341,433	(28,567)	Budgeted \$31K per month, 2017 Avg \$28.4K per month
Ambulance Transport Refunds	(805)	0	(805)	(805)	
Subtotal	764,783	703,606	764,783	61,177	
Grants					
Direct Federal Grant (Apparatus)	0	0	0	0	
DHS-FEMA Grant	4,086	0	4,086	4,086	
Trauma Grant	1,270	1,250	1,270	20	
Central Region EMS Training Grant	4,900	1,000	4,900	3,900	
Subtotal	10,256	2,250	10,256	8,006	
Other Revenues					
Investment Interest	11,217	4,000	11,217	7,217	
Investment Interest Fee	(170)	(200)	(170)	30	
Gains/Losses on Investments	758	1,200	758	(442)	
Contributions & Gifts	925	0	925	925	
Surplus/Junk Sales	0	0	0	0	
Judgements/Settlements	0	0	0	0	
Miscellaneous Revenue	40	0	40	40	
Other Refunds	5,492	0	5,492	5,492	Overpayment refund from Kahne property payoff
Insurance Recovery	3,266	0	3,266	3,266	
Subtotal	21,527	5,000	21,527	16,527	
Transfers					
Transfer in from Capital Fund	51,094	0	51,094	51,094	Bunker Gear (\$43K) & PCR Tablets (\$7.7K)
Transfer in from Special Rescue Fund	5,063	0	5,063	5,063	Rope Rescue Equipment purchased on credit card
Subtotal	56,156	0	56,156	56,156	
TOTAL REVENUE	4,330,162	4,197,470	4,330,162	132,692	

2017 BUDGET REPORT

12/31/2017

	2017 YTD	2017 Budget	2017 Estimated Actual	2017 Est Actual vs Budget	Variance Notes
EXPENDITURES					
PERSONNEL					
Direct Compensation					
Administration	244,109	247,619	244,109	3,510	
Wages	233,271	235,580	233,271	2,309	
Longevity	5,468	5,535	5,468	68	
Leave Cash Out	5,370	6,504	5,370	1,134	
Admin Contingency	0	0	0	0	
Commission & Chaplain	4,446	23,500	4,446	19,054	McCall & Zoll Signed No Pay Waiver
Wages	4,446	23,500	4,446	19,054	
Captains & Firefighters	1,631,781	1,711,912	1,631,781	80,131	
Wages	1,353,852	1,387,873	1,353,852	34,021	
Longevity	12,095	12,201	12,095	106	
Overtime	139,415	95,259	139,415	(44,156)	
Overtime-Special Rescue	125	0	125	(125)	
Out of Class	17,841	26,013	17,841	8,172	
Deployment-State & DNR	38,888	0	38,888	(38,888)	
Leave Cash Out	69,567	65,566	69,567	(4,001)	
Fire Suppression & EMS Contingency	0	125,000	0	125,000	
Volunteers	86,209	155,500	86,209	69,292	
Wages	86,209	155,500	86,209	69,292	
Fire Prevention & Investigation	13,207	9,829	13,207	(3,378)	
Wages	9,743	5,592	9,743	(4,151)	
Overtime	3,464	4,237	3,464	773	
Public Education	1,919	0	1,919	(1,919)	
Overtime	1,919	0	1,919	(1,919)	
External Training Classes	2,201	0	2,201	(2,201)	
Overtime	2,201	0	2,201	(2,201)	
Fire Suppression & EMS Training	38,457	25,282	38,457	(13,175)	
Wages	8,399	8,473	8,399	74	
Overtime	30,058	16,809	30,058	(13,249)	Budgeted Under Captains & FF
Facilities	3,024	3,050	3,024	26	
Wages	3,024	3,050	3,024	26	
Subtotal	2,025,352	2,176,692	2,025,352	151,340	
Indirect Compensation					
Administration	69,245	65,816	69,245	(3,429)	
FICA/Medicare/FI	3,522	3,590	3,522	68	
Retirement	20,264	18,290	20,264	(1,974)	
L & I	2,251	664	2,251	(1,587)	
Health Insurance	28,049	28,072	28,049	23	
HRA	10,120	10,160	10,120	40	
Deferred Comp	5,040	5,040	5,040	0	
Payroll Clearing	0	0	0	0	
Commission & Chaplain	827	1,881	827	1,054	
FICA/Medicare/FI	799	1,798	799	999	
L & I	28	83	28	55	
Payroll Clearing	0	0	0	0	
Captains & Firefighters	528,166	536,199	528,166	8,033	
FICA/Medicare/FIT	24,254	23,564	24,254	(690)	
Retirement	99,766	84,991	99,766	(14,775)	
L & I	46,365	55,164	46,365	8,799	
Health Insurance	244,409	256,580	244,409	12,171	
HRA	75,782	77,470	75,782	1,688	
Deferred Comp	37,590	38,430	37,590	840	

2017 BUDGET REPORT

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	2017 YTD	2017 Budget	2017 Estimated Actual	2017 Est Actual vs Budget	Variance Notes
Payroll Clearing	0	0	0	0	
Volunteers	8,566	15,046	8,566	6,480	
FICA/Medicare/FIT	6,136	11,896	6,136	5,760	
Retirement	1,620	2,100	1,620	480	
Health Insurance	810	1,050	810	240	
Payroll Clearing	0	0	0	0	
Subtotal	606,804	618,942	606,804	12,138	
Miscellaneous					
Awards & Recognition	0	500	0	500	
Subtotal	0	500	0	500	
PERSONNEL TOTAL	2,632,156	2,796,134	2,632,156	163,978	

ADMINISTRATION OVERHEAD

Administration & Legislative Support					
Administration	91,187	92,320	91,187	1,133	
Operating Supplies	2,300	8,450	2,300	6,150	
Small Tools & Minor Equipment	762	7,500	762	6,738	Printer purchased from Capital Fund
Professional Services	31,195	15,450	31,195	(15,745)	Systems Design budget under Fire Suppression & EMS
Advertising & Printing	305	200	305	(105)	
Bank Service Charges & Cash Management Fees	419	500	419	81	
Communication	41,444	56,620	41,444	15,176	
Taxes & Assessments	(558)	700	(558)	1,258	
Other Services	11,928	500	11,928	(11,428)	
Dues, Subscriptions, & Memberships	3,391	2,400	3,391	(991)	
Other Custodial Services	0	0	0	0	
Commission	20,913	59,750	20,913	38,837	
Operating Supplies	0	250	0	250	
Small Tools & Minor Equipment	4,420	7,500	4,420	3,080	
Professional Services	15,753	48,000	15,753	32,247	Attorney Reynolds significantly less needed
Advertising & Printing	590	600	590	10	
Other Services	0	500	0	500	
Dues, Subscriptions, & Memberships	150	2,900	150	2,750	
Election Costs	0	0	0	0	
Fire Suppression & EMS	1,135	1,975	1,135	840	
Advertising & Printing	0	250	0	250	
Dues, Subscriptions, & Memberships	1,135	1,725	1,135	590	
Fire Prevention & Investigation	280	550	280	270	
Advertising & Printing	0	0	0	0	
Dues, Subscriptions, & Memberships	280	550	280	270	
Public Education	964	250	964	(714)	
Advertising & Printing	964	250	964	(714)	
Subtotal	114,479	154,845	114,479	40,366	
Infrastructure & Facilities					
Operating Supplies	5,947	5,050	5,947	(897)	
Small Tools & Minor Equipment	20,669	18,400	20,669	(2,269)	
Professional Services	205	1,000	205	795	
Taxes & Assessments	3,150	3,000	3,150	(150)	
Utilities Services	37,271	40,000	37,271	2,729	
Repairs & Maintenance	11,790	11,000	11,790	(790)	
Other Services	0	0	0	0	
Subtotal	79,031	78,450	79,031	(581)	
Support Services					
Fire Suppression & EMS	237,051	305,900	237,051	68,849	

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	2017 YTD	2017 Budget	2017 Estimated Actual	2017 Est Actual vs Budget	Variance Notes
Professional Services	35,978	65,300	35,978	29,322	Valley Com switch over under budget
Communications	161,318	191,600	161,318	30,282	Systems Design coded to Admin section
Insurance	39,755	48,000	39,755	8,245	
Other Services	0	1,000	0	1,000	
Fire Suppression & EMS Volunteers	1,790	1,001	1,790	(789)	
Professional Services	1,790	1	1,790	(1,789)	Budget document had incorrect formula, budget s/b more than \$1
Other Services	0	1,000	0	1,000	
Fire Prevention & Investigation	412	6,220	412	5,808	
Professional Services	0	5,000	0	5,000	
Communications	412	720	412	308	
Other Services	0	500	0	500	
Subtotal	239,253	313,121	239,253	73,868	
ADMINISTRATION OVERHEAD TOTAL	432,763	546,416	432,763	113,653	
OPERATIONAL EQUIPMENT & SUPPLIES					
Fire Suppression & EMS					
Operating Supplies	10,439	21,500	10,439	11,061	
Fuel	11,962	10,500	11,962	(1,462)	
Small Tools & Minor Equipment	17,664	25,700	17,664	8,036	
Repairs & Maintenance	2,867	500	2,867	(2,367)	
Subtotal	42,932	58,200	42,932	15,268	
Fire Suppression & EMS-Special Rescue					
Small Tools & Minor Equipment	5,144	0	5,144	(5,144)	Transfer In from Special Rescue Fund to cover expenses-See Revenues
Subtotal	5,144	0	5,144	(5,144)	
Fire Suppression & EMS Volunteers					
Operating Supplies	920	1,000	920	80	
Subtotal	920	1,000	920	80	
Fire Prevention & Investigation					
Operating Supplies	394	500	394	106	
Small Tools & Minor Equipment	397	500	397	103	
Subtotal	791	1,000	791	209	
Public Education					
Operating Supplies	1,756	4,500	1,756	2,744	
Small Tools & Minor Equipment	2	0	2	(2)	
Travel	0	250	0	250	
Miscellaneous	0	500	0	500	
Subtotal	1,758	5,250	1,758	3,492	
Vehicles & Equipment Maintenance					
Operating Supplies	2,873	5,000	2,873	2,127	
Small Tools & Minor Equipment	44,875	27,650	44,875	(17,225)	\$5.5k PCR Tablets covered by Transfer In from Capital, Communication Equipment budgeted in Fire & EMS Suppression for Valley Comm Project
Professional Services	0	0	0	0	
Repairs & Maintenance	55,930	21,500	55,930	(34,430)	Approved Budget Amendment - Increase by \$35,000 for PSRFA Contract
Subtotal	103,678	54,150	103,678	(49,528)	
Uniforms & PPE					
Administration	0	1,250	0	1,250	
Uniforms	0	1,250	0	1,250	
Fire Suppression & EMS	65,475	48,625	65,475	(16,850)	
Uniforms	15,999	11,225	15,999	(4,774)	
Bunker Gear	48,155	30,400	48,155	(17,755)	\$44K for Bunker Gear covered by Transfer In from Capital Fund
Uniform Maintenance	1,321	7,000	1,321	5,679	
Fire Suppression & EMS Volunteers	556	0	556	(556)	
Uniforms	556	0	556	(556)	

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	2017 YTD	2017 Budget	2017 Estimated Actual	2017 Est Actual vs Budget
Bunker Gear	0	0	0	0
Subtotal	66,031	49,875	66,031	(16,156)
Training & Travel				
Administration	160	4,500	160	4,340
Travel	75	1,500	75	1,425
Training & Conferences	85	3,000	85	2,915
Commission	2,234	3,500	2,234	1,266
Travel	1,594	1,000	1,594	(594)
Training & Conferences	640	2,500	640	1,860
Fire Suppression & EMS	29	0	29	(29)
Travel	29	0	29	(29)
Fire Prevention & Investigation	1,328	1,750	1,328	422
Travel	0	750	0	750
Training & Conferences	1,328	1,000	1,328	(328)
Fire Suppression & EMS Training	73,125	111,920	73,125	38,795
Operating Supplies-CPR Classes	1,554	500	1,554	(1,054)
Small Tools & Minor Equipment	1,669	0	1,669	(1,669)
Operating Supplies	1,547	1,000	1,547	(547)
Small Tools & Minor Equipment	2,005	0	2,005	(2,005)
Communications	682	720	682	38
Travel	1,024	2,000	1,024	976
Training & Conferences	59,997	97,350	59,997	37,353
Dues, Subscriptions, & Memberships	4,320	5,350	4,320	1,030
Miscellaneous	326	5,000	326	4,674
Subtotal	76,876	121,670	76,876	44,794
OPERATIONAL EQUIPMENT & SUPPLIES TOTAL	298,130	291,145	298,130	(6,985)
CAPITAL				
Land, Buildings, & Structures				
Land	0	0	0	0
Buildings	0	43,000	0	43,000
Leasehold Improvements	35,602	0	35,602	(35,602)
Subtotal	35,602	43,000	35,602	7,398
Machinery & Equipment				
Machinery & Equipment	19,946	0	19,946	(19,946)
M&E-Fire Apparatus	0	0	0	0
Subtotal	19,946	0	19,946	(19,946)
CAPITAL TOTAL	55,548	43,000	55,548	(12,548)
CAPITAL				
Transfer Out-Capital Outlay Fund	635,005	500,000	635,005	(135,005)
CAPITAL TOTAL	635,005	500,000	635,005	(135,005)
TOTAL EXPENDITURES	4,053,602.23	4,176,695	4,053,602	123,093
			97.1%	
Beginning Fund Balance	\$ 678,779.37	\$ 487,507.30	\$ 678,779.37	191,272.07
Estimated Change in Fund Balance	\$ 276,559.71	\$ 20,775.00	\$ 276,559.71	255,784.71
Estimated Ending Fund Balance	\$ 955,339.08	\$ 508,282.30	\$ 955,339.08	447,056.78

Variance Notes

Power Cot & Bunker Gear Washer covered by additional KC EMS Levy

\$15,848 from State Mobe Equipment Reimbursement, \$119k Mitigator