

**2020 GENERAL OPERATING FUND  
REVENUE**

	YTD 12/31/2020	2020 Budget	Difference	YTD % of Budget
Fire Levy	\$ 4,402,753	\$ 4,465,000	\$ (62,247)	99%
Ambulance Transport Service	\$ 650,912	\$ 600,000	\$ 50,912	108%
KC EMS Levy	\$ 397,947	\$ 394,000	\$ 3,947	101%
Grant Revenue	\$ 20,541	\$ 2,000	\$ 18,541	1027%
Misc. Revenue	\$ 103,350	\$ 42,500	\$ 60,850	243%
<b>Total</b>	<b>\$ 5,575,502</b>	<b>\$ 5,503,500</b>	<b>\$ 72,002</b>	<b>101.3%</b>

**EXPENDITURES**

	YTD 12/31/2020	2020 Budget	Difference	YTD % of Budget
Personnel (Wages & Benefits)	\$ 3,715,157	\$ 4,020,300	\$ 305,143	92%
Administration Overhead	\$ 557,241	\$ 688,900	\$ 131,659	81%
Operational Equipment & Supplies	\$ 446,730	\$ 551,000	\$ 104,270	81%
Capital	\$ 10,375	\$ 50,000	\$ 39,625	21%
Transfer-Out to Capial Outlay Fund	\$ 750,000	\$ 750,000	\$ -	100%
<b>Total</b>	<b>\$ 5,479,502</b>	<b>\$ 6,060,200</b>	<b>\$ 580,698</b>	<b>90.4%</b>

**FUND BALANCE**

	YTD 12/31/2020	2020 Budget	Difference
Beginning Fund Balance	\$ 2,534,081	\$ 2,225,000	\$ 309,081
Change in Fund Balance (Rev - Exp)	\$ 96,001	\$ (556,700)	\$ 652,701
<b>Ending Fund Balance</b>	<b>\$ 2,630,082</b>	<b>\$ 1,668,300</b>	<b>\$ 961,782</b>

# 2020 BUDGET REPORT

12/31/2020

	2020 Budget	2020 YTD	2020 Actual vs Budget	YTD % of Budget
<b>REVENUES</b>				
<b>Property Taxes</b>				
Taxes, Real and Property	4,465,000	4,402,753	(62,247)	99%
Other Taxes	(5,000)	(3,304)	1,696	66%
<b>Subtotal</b>	<b>4,460,000</b>	<b>4,399,449</b>	<b>(60,551)</b>	<b>99%</b>
<b>Excise Taxes in Lieu of Property Tax</b>				
Leasehold Tax	2,250	1,485	(765)	66%
Forest/Timber Excise Tax	250	509	259	203%
<b>Subtotal</b>	<b>2,500</b>	<b>1,994</b>	<b>(506)</b>	<b>80%</b>
<b>Fire/EMS Services</b>				
KC EMS Levy	394,000	397,947	3,947	101%
Permits and Licenses	2,500	880	(1,620)	35%
Permits-Outdoor Burning	4,000	4,575	575	114%
Permits-Expo Center	3,500	1,295	(2,205)	37%
Fire Protection & Emergency Medical Services	7,500	15,764	8,264	210%
DNR & State Mobilization Reimbursement-Personnel	0	25,479	25,479	
CPR Class Fees	2,000	680	(1,320)	34%
Protective Inspection Services	0	0	0	
Plan Review Fees	5,000	3,942	(1,058)	79%
Ambulance Transport Services	384,000	353,116	(30,884)	92%
<b>Subtotal</b>	<b>802,500</b>	<b>803,678</b>	<b>1,178</b>	<b>100%</b>
<b>Grants &amp; Assistance</b>				
COVID-19 Non-Grant Assistance (US HHS Stimulus)	0	12,272	12,272	
GEMT Payment Program-Ambulance Transport	216,000	297,796	81,796	138%
State Grant-Dept of Health	1,000	1,260	260	126%
Local Grants, Entitlements & Payments	1,000	7,009	6,009	701%
<b>Subtotal</b>	<b>218,000</b>	<b>318,336</b>	<b>100,336</b>	<b>146%</b>
<b>Other Revenues</b>				
Investment Interest	20,000	43,854	23,854	219%
Investment Interest Fee	0	(468)	(468)	
Gains/Losses on Investments	500	456	(44)	91%
Contributions & Donations	0	1,930	1,930	
Sale of Surplus	0	0	0	
Judgements & Settlements	0	5	5	
Miscellaneous Other	0	2,025	2,025	
Prior Period Adjustment(s)	0	0	0	
Refundable Deposits	0	0	0	
Other Custodial Activities	0	0	0	
Insurance Recoveries	0	4,244	4,244	
<b>Subtotal</b>	<b>20,500</b>	<b>52,045</b>	<b>31,545</b>	<b>254%</b>
<b>Transfers</b>				
Transfer in from Capital Fund	0	0	0	
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL REVENUE</b>	<b>5,503,500</b>	<b>5,575,502</b>	<b>72,002</b>	<b>101%</b>

Variance Notes

# 2020 BUDGET REPORT

12/31/2020

	2020 Budget	2020 YTD	2020 Actual vs Budget	YTD % of Budget	Variance Notes
<b>EXPENDITURES</b>					
<b>PERSONNEL</b>					
<b>Direct Compensation</b>					
Administration	384,500	375,768	8,732	98%	
Commission	12,500	6,016	6,484	48%	
Captains & Firefighters	2,225,300	2,173,599	51,701	98%	
Fire & EMS Special Rescue	22,000	16,262	5,738	74%	
Volunteers & Chaplains	135,700	82,532	53,168	61%	
Fire Prevention & Investigation	23,600	17,852	5,748	76%	
Public Education	3,000	0	3,000	0%	
Training-External Parties	3,000	389	2,611	13%	
Training-Internal Personnel	259,800	190,384	69,416	73%	
Facilities	3,700	3,614	86	98%	
Vehicles & Equipment Maintenance	3,100	2,761	339	89%	
<b>Subtotal</b>	<b>3,076,200</b>	<b>2,869,177</b>	<b>207,023</b>	<b>93%</b>	
<b>Indirect Compensation</b>					
Administration	139,400	127,764	11,636	92%	
Commission	1,100	483	617	44%	
Captains & Firefighters	738,000	674,967	63,033	91%	
Volunteers & Chaplains	16,900	7,866	9,034	47%	
Fire Suppression & EMS Training	48,700	34,899	13,801	72%	
<b>Subtotal</b>	<b>944,100</b>	<b>845,980</b>	<b>98,120</b>	<b>90%</b>	
<b>PERSONNEL TOTAL</b>	<b>4,020,300</b>	<b>3,715,157</b>	<b>305,143</b>	<b>92%</b>	
	<b>75.7%</b>	<b>78.6%</b>			
<b>ADMINISTRATION OVERHEAD</b>					
<b>Administration &amp; Legislative Support</b>					
Administration	217,300	164,359	52,941	76%	
Operating Supplies	2,500	854	1,646	34%	
Small Tools & Minor Equipment	10,500	3,471	7,029	33%	
Professional Services	150,000	87,143	62,857	58%	
Bank Service Charges & Cash Management Fees	1,500	1,467	33	98%	
Advertising & Printing	500	1,220	(720)	244%	Mission Vision Value Signs
Communication	48,200	38,387	9,813	80%	
Taxes & Assessments	100	53	47	53%	
Repairs & Maintenance	0	0	0		
Other Services	500	25,181	(24,681)		5036% Wik DRS Settlement
Dues, Subscriptions, & Memberships	3,500	4,135	(635)		118% 2020 & 2021 WA Fire Chief Dues paid in 2020
Refund of Deposits	0	0	0		
Other Custodial Services	0	2,448	(2,448)		2019 Use Tax
<b>Commission</b>	<b>32,500</b>	<b>22,423</b>	<b>10,077</b>	<b>69%</b>	
Operating Supplies	300	0	300	0%	
Small Tools & Minor Equipment	0	0	0		
Professional Services	0	0	0		
Professional Services-Legal	20,000	10,731	9,270	54%	
Professional Services-Election Costs	7,500	11,473	(3,973)	153%	2019 Election Costs (3 Commissioners)
Advertising & Printing	1,000	39	961	4%	
Other Services & Rentals	500	0	500	0%	
Dues, Subscriptions, & Memberships	3,200	180	3,020	6%	
<b>Fire Suppression &amp; EMS</b>	<b>1,300</b>	<b>6,108</b>	<b>(4,808)</b>	<b>470%</b>	
Advertising & Printing	300	84	216	28%	
Dues, Subscriptions, & Memberships	1,000	600	400	60%	
Awards & Recognition	0	5,424	(5,424)		Challenge coins/medals/firefighter of year/25 anniversary
<b>Fire Suppression &amp; EMS Volunteers</b>	<b>600</b>	<b>0</b>	<b>600</b>	<b>0%</b>	
Dues, Subscriptions, & Memberships	600	0	600	0%	
<b>Fire Prevention &amp; Investigation</b>	<b>500</b>	<b>240</b>	<b>260</b>	<b>48%</b>	
Advertising & Printing	0	0	0		
Dues, Subscriptions, & Memberships	500	240	260	48%	
<b>Public Education</b>	<b>1,000</b>	<b>2,004</b>	<b>(1,004)</b>	<b>200%</b>	
Advertising & Printing	1,000	2,004	(1,004)	200%	Santa Run Ads
<b>Subtotal</b>	<b>253,200</b>	<b>195,134</b>	<b>58,066</b>	<b>77%</b>	
<b>Infrastructure &amp; Facilities</b>					
Operating Supplies	7,000	4,398	2,602	63%	
Small Tools & Minor Equipment	11,000	23,022	(12,022)	209%	Additional from Leasehold Improvements budget to cover floor mats & f
Professional Services	0	0	0		
Taxes & Assessments	4,000	3,816	184	95%	
Utilities Services	40,000	33,757	6,243	84%	
Repairs & Maintenance	59,200	24,432	34,768	41%	
Other Services & Rentals	0	236	(236)		Station Lease & Tank Rental St 42
<b>Subtotal</b>	<b>121,200</b>	<b>89,661</b>	<b>31,539</b>	<b>74%</b>	
<b>Support Services</b>					
<b>Fire Suppression &amp; EMS</b>	<b>307,500</b>	<b>269,735</b>	<b>37,765</b>	<b>88%</b>	
Professional Services	63,100	68,079	(4,979)	108%	Tree Falling & Excavator Service
Professional Services-Medical	29,000	3,619	25,381	12%	3 Firefighters
Professional Services-COVID-19	0	1,295	(1,295)		Zoom & SDW COVID Fee
Communications	158,600	140,766	17,834	89%	
Insurance	50,000	52,146	(2,146)	104%	
Repairs & Maintenance	6,000	3,792	2,208	63%	
Other Services & Rentals	800	37	763	5%	
<b>Fire Suppression &amp; EMS Volunteers</b>	<b>3,400</b>	<b>1,682</b>	<b>1,718</b>	<b>49%</b>	
Professional Services	1,000	552	448	55%	
Professional Services-Medical	2,400	1,130	1,270	47%	
Other Services & Rentals	0	0	0		
<b>Fire Prevention &amp; Investigation</b>	<b>3,100</b>	<b>504</b>	<b>2,596</b>	<b>16%</b>	
Professional Services	2,500	0	2,500	0%	
Communications	600	504	96	84%	
Other Services & Rentals	0	0	0		

# 2020 BUDGET REPORT

12/31/2020

	2020 Budget	2020 YTD	2020 Actual vs Budget	YTD % of Budget	Variance Notes
<b>Public Education</b>	<b>500</b>	<b>524</b>	<b>(24)</b>	<b>105%</b>	
Communications	0	524	(524)		Pub Ed Cell Phone
Other Services & Rentals	500	0	500	0%	
<b>Subtotal</b>	<b>314,500</b>	<b>272,445</b>	<b>42,055</b>	<b>87%</b>	
<b>ADMINISTRATION OVERHEAD TOTAL</b>	<b>688,900</b>	<b>557,241</b>	<b>131,659</b>	<b>81%</b>	
<b>OPERATIONAL EQUIPMENT &amp; SUPPLIES</b>					
<b>Fire Suppression &amp; EMS</b>					
Operating Supplies	28,000	18,638	9,362	67%	
Operating Supplies-COVID-19	80,000	76,747	3,253	96%	75% reimburseable from FEMA
Fuel	13,200	8,609	4,591	65%	
Small Tools & Minor Equipment	16,000	16,275	(275)	102%	
<b>Subtotal</b>	<b>137,200</b>	<b>120,269</b>	<b>16,931</b>	<b>88%</b>	
<b>Fire Suppression &amp; EMS-Special Rescue</b>					
Operating Supplies	500	9	491	2%	
Small Tools & Minor Equipment	23,000	16,138	6,862	70%	
<b>Subtotal</b>	<b>23,500</b>	<b>16,147</b>	<b>7,353</b>	<b>69%</b>	
<b>Fire Suppression &amp; EMS-Volunteers &amp; Chaplains</b>					
Operating Supplies	500	0	500	0%	
Small Tools & Minor Equipment	500	0	500	0%	
<b>Subtotal</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>0%</b>	
<b>Fire Prevention &amp; Investigation</b>					
Operating Supplies	400	16	384	4%	
Small Tools & Minor Equipment	1,500	881	619	59%	
<b>Subtotal</b>	<b>1,900</b>	<b>897</b>	<b>1,003</b>	<b>47%</b>	
<b>Public Education</b>					
Operating Supplies	4,000	88	3,912	2%	
Small Tools & Minor Equipment	300	(50)	350	-17%	
<b>Subtotal</b>	<b>4,300</b>	<b>38</b>	<b>4,262</b>	<b>1%</b>	
<b>Vehicles &amp; Equipment Maintenance</b>					
Operating Supplies	5,000	3,323	1,677	66%	
Small Tools & Minor Equipment	5,000	14,145	(9,145)	283%	iPads for Tablet Command
Professional Services	1,000	6,454	(5,454)	645%	Hose & Ladder Testing Budgeted under Repairs & Maint
Repairs & Maintenance	199,500	173,366	26,134	87%	
<b>Subtotal</b>	<b>210,500</b>	<b>197,288</b>	<b>13,212</b>	<b>94%</b>	
<b>Uniforms &amp; PPE</b>					
<b>Administration</b>	<b>1,000</b>	<b>781</b>	<b>219</b>	<b>78%</b>	
Uniforms	1,000	781	219	78%	
<b>Fire Suppression &amp; EMS</b>	<b>51,000</b>	<b>18,387</b>	<b>32,613</b>	<b>36%</b>	
Uniforms	20,000	5,270	14,730	26%	
Bunker Gear	22,000	12,681	9,319	58%	
Uniform Maintenance	9,000	436	8,564	5%	
<b>Fire Suppression &amp; EMS-Volunteers &amp; Chaplains</b>	<b>0</b>	<b>4,529</b>	<b>(4,529)</b>		
Uniforms	0	2,378	(2,378)		Budgeted under Fire Suppression & EMS
Bunker Gear	0	2,034	(2,034)		Budgeted under Fire Suppression & EMS
Uniform Maintenance	0	117	(117)		Budgeted under Fire Suppression & EMS
<b>Subtotal</b>	<b>52,000</b>	<b>23,697</b>	<b>28,303</b>	<b>46%</b>	
<b>Training &amp; Travel</b>					
<b>Administration</b>	<b>5,000</b>	<b>368</b>	<b>4,632</b>	<b>7%</b>	
Travel	2,000	121	1,879	6%	
Training & Conferences	3,000	247	2,753	8%	
<b>Commission</b>	<b>5,000</b>	<b>35</b>	<b>4,965</b>	<b>1%</b>	
Travel	2,500	0	2,500	0%	
Training & Conferences	2,500	35	2,465	1%	
<b>Fire Suppression &amp; EMS</b>	<b>500</b>	<b>9</b>	<b>491</b>	<b>2%</b>	
Travel	500	9	491	2%	
<b>Fire Prevention &amp; Investigation</b>	<b>6,000</b>	<b>1,085</b>	<b>4,915</b>	<b>18%</b>	
Travel	1,000	0	1,000	0%	
Training & Conferences	5,000	1,085	3,915	22%	
<b>Public Education</b>	<b>100</b>	<b>0</b>	<b>100</b>	<b>0%</b>	
Travel	100	0	100	0%	
<b>Training-External Parties</b>	<b>3,000</b>	<b>303</b>	<b>2,697</b>	<b>10%</b>	
Operating Supplies-CPR Classes	2,500	303	2,197	12%	
Small Tools & Minor Equipment	300	0	300	0%	
Advertising & Printing	200	0	200	0%	
<b>Training-Internal Personnel</b>	<b>101,000</b>	<b>86,594</b>	<b>14,406</b>	<b>86%</b>	
Operating Supplies	2,000	0	2,000	0%	
Small Tools & Minor Equipment	500	1,303	(803)	261%	
Professional Services	0	60	(60)		
Communications	600	504	96	84%	
Travel	2,000	0	2,000	0%	
Other Services & Rentals	500	0	500	0%	
Training & Conferences	90,400	80,258	10,142	89%	
Dues, Subscriptions, & Memberships	5,000	4,468	532	89%	
<b>Subtotal</b>	<b>120,600</b>	<b>88,394</b>	<b>32,206</b>	<b>73%</b>	
<b>OPERATIONAL EQUIPMENT &amp; SUPPLIES TOTAL</b>	<b>551,000</b>	<b>446,730</b>	<b>104,270</b>	<b>81%</b>	
<b>CAPITAL</b>					
<b>Land, Buildings, &amp; Structures</b>					
Leasehold Improvements	50,000	10,375	39,625	21%	
<b>Subtotal</b>	<b>50,000</b>	<b>10,375</b>	<b>39,625</b>	<b>21%</b>	
<b>Machinery &amp; Equipment</b>					
Machinery & Equipment	0	0	0	0%	
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	
<b>CAPITAL TOTAL</b>	<b>50,000</b>	<b>10,375</b>	<b>39,625</b>	<b>21%</b>	
<b>TRANSFERS</b>					
Transfer Out-Unemployment Fund	150,000	150,000	0	100%	

## 2020 BUDGET REPORT

12/31/2020

	2020 Budget	2020 YTD	2020 Actual vs Budget	YTD % of Budget
Transfer Out-Compensated Absences Fund	350,000	350,000	0	100%
Transfer Out-Capital Outlay Fund	750,000	750,000	0	100%
<b>TRANSFERS TOTAL</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>0</b>	<b>100%</b>
<b>TOTAL EXPENDITURES</b>	<b>6,560,200</b>	<b>5,979,502</b>	<b>580,698</b>	<b>91%</b>
		<b>91.1%</b>		
Unreserved Beginning Fund Balance	\$ 1,725,000.00	\$ 2,034,081.22	309,081.22	
Reserve Fund Balance	\$ 500,000.00	\$ 500,000.00		
Estimated Change in Fund Balance	\$ (556,700.00)	\$ 96,000.66	652,700.66	
Estimated Unreserved Ending Fund Balance	\$ 1,168,300.00	\$ 2,630,081.88	961,781.88	

Variance Notes

# 2020 BUDGET AMENDMENTS

Account Number	Account Name	Adopted Budget	Amendment	Amended Budget	Notes
522 23 35 0-00	Small Tools & Minor Equipment	\$ 8,000.00	\$ 15,000.00	\$ 23,000.00	Approved/Adopted 9/16/2020-Squad Gear
522 50 48 0-00	Repairs & Maintenance	\$ 39,200.00	\$ 20,000.00	\$ 59,200.00	Approved/Adopted 9/16/2020-Station 41 Auxiliary Building Demolition
597 00 10 0-01	Transfer Out-Unemployment Fund	\$ -	\$ 150,000.00	\$ 150,000.00	Approved/Adopeted 11/18/2020-Unemployment Reserve Fund
597 00 10 0-30	Transfer Out-Compensated Absences Fund	\$ -	\$ 350,000.00	\$ 350,000.00	Approved/Adopeted 11/18/2020-Compensated Absences Reserve Fund
597 00 40 0-00	Transfer Out-Capital Outlay Fund	\$ 250,000.00	\$ 500,000.00	\$ 750,000.00	Approved/Adopeted 11/18/2020-Additional Contribution to Capital Replacement Reserve Fund
522 20 31 9-00	Operating Supplies-COVID-19	\$ -	\$ 50,000.00	\$ 50,000.00	Approved/Adopted 11/18/2020-Pandemic Supplies Replenishment
522 20 31 9-00	Operating Supplies-COVID-19	\$ -	\$ 30,000.00	\$ 80,000.00	Approved/Adopted 12/16/2020-Pandemic Supplies Replenishment
		<b>\$ 297,200.00</b>	<b>\$ 1,115,000.00</b>	<b>\$ 1,412,200.00</b>	