

**2021 GENERAL OPERATING FUND
REVENUE**

	YTD 4/30/2021	2021 Est Actual	2021 Budget	Difference	YTD % of Budget
Fire Levy \$	2,212,071	\$ 4,770,000	\$ 4,770,000	\$ -	46%
Ambulance Transport Service \$	349,484	\$ 761,671	\$ 576,000	\$ 185,671	61%
KC EMS Levy \$	339,350	\$ 400,000	\$ 400,000	\$ -	85%
Grant Revenue \$	53,674	\$ 53,674	\$ 4,000	\$ 49,674	1342%
Misc. Revenue \$	50,216	\$ 185,909	\$ 217,000	\$ (31,091)	23%
Total \$	3,004,794	\$ 6,171,254	\$ 5,967,000	\$ 204,254	50.4%

EXPENDITURES

	YTD 4/30/2021	2021 Est Actual	2021 Budget	Difference	YTD % of Budget
Personnel (Wages & Benefits) \$	1,395,888	\$ 3,836,166	\$ 4,507,050	\$ 670,884	31%
Administration Overhead \$	179,142	\$ 586,681	\$ 725,900	\$ 139,219	25%
Operational Equipment & Supplies \$	106,567	\$ 468,303	\$ 544,900	\$ 76,597	20%
Capital \$	-	\$ 20,000	\$ 20,000	\$ -	0%
Transfer-Out to Capial Outlay Fund \$	-	\$ 175,000	\$ 175,000	\$ -	0%
Total \$	1,681,596	\$ 5,086,150	\$ 5,972,850	\$ 886,700	28.2%

FUND BALANCE

	YTD 4/30/2021	2021 Est Actual	2021 Budget	Difference
Beginning Fund Balance-Unassigned \$	2,130,082	\$ 2,130,082	\$ 2,290,000	\$ (159,918)
Beginning Fund Balance-Committed \$	500,000	\$ 500,000	\$ 500,000	\$ -
Change in Fund Balance (Rev - Exp) \$	1,323,198	\$ 1,085,103	\$ (5,850)	\$ 1,090,953
Ending Fund Balance \$	3,953,280	\$ 3,715,185	\$ 2,784,150	\$ 931,035

2021 BUDGET REPORT

4/30/2021

	2021 Budget	2021 YTD	2021 Estimated Actual	2021 Est Actual vs Budget	YTD % of Budget
REVENUES					
Property Taxes					
Taxes, Real and Property	4,770,000	2,212,071	4,770,000	0	46%
Other Taxes	(5,000)	(2,411)	(7,234)	(2,234)	48%
Subtotal	4,765,000	2,209,660	4,762,766	(2,234)	46%
Excise Taxes in Lieu of Property Tax					
Leasehold Tax	2,000	231	692	(1,308)	12%
Forest/Timber Excise Tax	500	0	0	(500)	0%
Subtotal	2,500	231	692	(1,808)	9%
Fire/EMS Services					
KC EMS Levy	400,000	339,350	400,000	0	85%
Permits and Licenses	2,500	2,645	2,645	145	106%
Permits-Outdoor Burning	4,000	2,190	6,570	2,570	55%
Permits-Expo Center	2,500	285	855	(1,645)	11%
Fire Protection & Emergency Medical Services	13,000	5,026	13,000	0	39%
DNR & State Mobilization Reimbursement-Personnel	0	24,056	24,056	24,056	
CPR Class Fees	2,000	0	0	(2,000)	0%
Protective Inspection Services-Fire Marshal	150,000	0	112,500	(37,500)	0%
Plan Review Fees	5,000	3,186	3,186	(1,814)	64%
Ambulance Transport Services	360,000	116,441	349,324	(10,676)	32%
Subtotal	939,000	493,180	912,136	(26,864)	53%
Grants & Assistance					
COVID-19 Non-Grant Assistance (US HHS Stimulus)	0	0	0	0	
GEMT Payment Program-Ambulance Transport	216,000	233,043	412,347	196,347	108%
Federal Indirect Grant From Department Of Homeland S	0	22,308	22,308	22,308	
DHS-FEMA Grant	0	0	0	0	
State Grant-Dept of Health	1,000	0	0	(1,000)	0%
COVID 19 Testing Reimbursement (VERIFY ACCT)	0	31,366	31,366	31,366	
Local Grants, Entitlements & Payments	3,000	0	0	(3,000)	0%
Subtotal	220,000	286,717	466,021	246,021	130%
Other Revenues					
Investment Interest	40,000	7,395	22,185	(17,815)	18%
Investment Interest Fee	0	(165)	(496)	(496)	
Gains/Losses on Investments	500	85	256	(244)	17%
Contributions & Donations	0	990	990	990	
Sale of Surplus	0	2,500	2,500	2,500	
Judgements & Settlements	0	0	0	0	
Miscellaneous Other	0	600	600	600	
Prior Period Adjustment(s)	0	0	0	0	
Refundable Deposits	0	(600)	(600)	(600)	
Other Custodial Activities	0	188	188	188	
Insurance Recoveries	0	4,015	4,015	4,015	
Subtotal	40,500	15,008	29,638	(10,862)	37%
Transfers					
Transfer in from Capital Fund	0	0	0	0	
Subtotal	0	0	0	0	
TOTAL REVENUE	5,967,000	3,004,794.20	6,171,254	204,254	50%
			103.4%		

Variance Notes

2021 BUDGET REPORT

4/30/2021

	2021 Budget	2021 YTD	2021 Estimated Actual	2021 Est Actual vs Budget	YTD % of Budget
EXPENDITURES					
PERSONNEL					
Direct Compensation					
Administration	594,460	128,770	428,770	165,690	22%
Commission	12,500	2,304	6,912	5,588	18%
Captains & Firefighters	2,204,660	748,979	2,083,420	121,240	34%
Fire & EMS Special Rescue	25,260	9,233	27,699	(2,439)	37%
Volunteers & Chaplains	130,690	12,306	36,917	93,773	9%
Fire Prevention & Investigation	156,530	15,775	47,325	109,205	10%
Public Education	2,500	0	0	2,500	0%
Training-External Parties	2,500	0	0	2,500	0%
Training-Internal Personnel	268,070	93,431	280,292	(12,222)	35%
Facilities	3,690	1,687	5,060	(1,370)	46%
Vehicles & Equipment Maintenance	3,690	1,772	5,315	(1,475)	48%
Subtotal	3,404,550	1,014,255	2,921,709	482,915	30%
Indirect Compensation					
Administration	196,200	57,681	133,201	62,999	29%
Commission	1,100	186	558	542	17%
Captains & Firefighters	789,900	295,249	705,747	84,153	37%
Volunteers & Chaplains	16,900	1,760	4,681	12,219	10%
Fire Prevention & Investigation	48,800	3,302	9,906	38,894	7%
Fire Suppression & EMS Training	49,600	23,454	60,363	(10,763)	47%
Subtotal	1,102,500	381,633	914,457	188,043	35%
PERSONNEL TOTAL	4,507,050	1,395,888	3,836,166	670,959	31%
	77.7%	83.0%	75.4%		
ADMINISTRATION OVERHEAD					
Administration & Legislative Support					
Administration	221,400	67,897	218,092	3,308	31%
Operating Supplies	2,500	1,278	3,833	(1,333)	51%
Small Tools & Minor Equipment	10,000	0	10,000	0	0%
Professional Services	157,100	53,169	159,507	(2,407)	34%
Bank Service Charges & Cash Management Fees	2,000	381	1,142	858	19%
Advertising & Printing	500	0	0	500	0%
Communication	44,300	13,070	39,211	5,089	30%
Taxes & Assessments	100	0	0	100	0%
Repairs & Maintenance	0	0	0	0	0%
Other Services	500	0	0	500	0%
Dues, Subscriptions, & Memberships	4,400	0	4,400	0	0%
Refund of Deposits	0	0	0	0	0%
Other Custodial Services	0	0	0	0	0%
Commission	30,000	6,857	19,571	10,429	23%
Operating Supplies	300	20	60	240	7%
Small Tools & Minor Equipment	0	0	0	0	0%
Professional Services	0	304	913	(913)	0%
Professional Services-Legal	20,000	3,533	10,598	9,403	18%
Professional Services-Election Costs	5,000	0	5,000	0	0%
Advertising & Printing	1,000	0	0	1,000	0%
Other Services & Rentals	500	0	0	500	0%
Dues, Subscriptions, & Memberships	3,200	3,000	3,000	200	94%
Fire Suppression & EMS	2,000	457	1,371	629	23%
Advertising & Printing	0	0	0	0	0%
Dues, Subscriptions, & Memberships	1,000	260	780	220	26%
Awards & Recognition	1,000	197	591	409	20%
Fire Suppression & EMS Volunteers	600	0	0	600	0%
Dues, Subscriptions, & Memberships	600	0	0	600	0%
Fire Prevention & Investigation	500	185	555	(55)	37%
Advertising & Printing	0	0	0	0	0%
Dues, Subscriptions, & Memberships	500	185	555	(55)	37%
Public Education	1,000	510	1,530	(530)	51%
Advertising & Printing	1,000	510	1,530	(530)	51%
Subtotal	255,500	75,906	241,119	14,381	30%
Infrastructure & Facilities					
Operating Supplies	10,000	1,520	4,561	5,439	15%
Small Tools & Minor Equipment	29,000	344	29,000	0	1%
Professional Services	20,000	14,144	14,144	5,856	71%
Taxes & Assessments	4,000	3,817	3,817	183	95%
Utilities Services	40,000	13,161	39,483	517	33%
Repairs & Maintenance	52,400	6,923	20,768	31,632	13%
Other Services & Rentals	0	425	425	(425)	0%
Subtotal	155,400	40,334	112,198	43,202	26%
Support Services					
Fire Suppression & EMS	308,700	59,895	229,686	79,014	19%
Professional Services	76,700	9,505	28,516	48,184	12%
Professional Services-Medical	20,000	3,499	10,498	9,502	17%
Professional Services-COVID-19	0	0	0	0	0%
Communications	153,300	46,526	139,578	13,722	30%
Insurance	50,000	0	50,000	0	0%
Repairs & Maintenance	8,000	365	1,094	6,906	5%
Other Services & Rentals	700	0	0	700	0%
Fire Suppression & EMS Volunteers	3,400	2,670	2,670	730	79%
Professional Services	1,000	720	720	280	72%
Professional Services-Medical	2,400	1,950	1,950	450	81%
Other Services & Rentals	0	0	0	0	0%
Fire Prevention & Investigation	1,600	168	504	1,096	10%
Professional Services	1,000	0	0	1,000	0%
Communications	600	168	504	96	28%
Other Services & Rentals	0	0	0	0	0%
Public Education	1,300	168	504	796	13%
Communications	1,000	168	504	496	17%
Other Services & Rentals	300	0	0	300	0%
Subtotal	315,000	62,901	233,364	81,636	20%
ADMINISTRATION OVERHEAD TOTAL	725,900	179,142	586,681	139,219	25%
OPERATIONAL EQUIPMENT & SUPPLIES					
Fire Suppression & EMS					
Operating Supplies	35,000	7,555	22,664	12,337	22%
Operating Supplies-COVID-19	20,000	3,120	9,360	10,640	16%
Fuel	13,000	2,777	8,331	4,669	21%
Small Tools & Minor Equipment	20,000	2,052	6,156	13,844	10%
Subtotal	88,000	15,504	46,511	41,489	18%
Fire Suppression & EMS-Special Rescue					
Operating Supplies	500	10	31	469	2%
Small Tools & Minor Equipment	9,500	1,043	9,500	0	11%

Variance Notes

2021 BUDGET REPORT

4/30/2021

	2021 Budget	2021 YTD	2021 Estimated Actual	2021 Est Actual vs Budget	YTD % of Budget
Subtotal	10,000	1,054	9,531	469	11%
Fire Suppression & EMS-Volunteers & Chaplains					
Operating Supplies	500	214	641	(141)	43%
Small Tools & Minor Equipment	500	591	1,774	(1,274)	118%
Subtotal	1,000	805	2,415	(1,415)	81%
Fire Prevention & Investigation					
Operating Supplies	400	0	0	400	0%
Small Tools & Minor Equipment	3,000	64	191	2,809	2%
Subtotal	3,400	64	191	3,209	2%
Public Education					
Operating Supplies	3,400	0	0	3,400	0%
Small Tools & Minor Equipment	300	0	0	300	0%
Subtotal	3,700	0	0	3,700	0%
Vehicles & Equipment Maintenance					
Operating Supplies	5,000	454	1,363	3,637	9%
Small Tools & Minor Equipment	10,000	3,656	10,000	0	37%
Professional Services	1,000	0	0	1,000	0%
Repairs & Maintenance	228,400	65,140	228,400	0	29%
Subtotal	244,400	69,250	239,763	4,637	28%
Uniforms & PPE					
Administration	5,000	0	5,000	0	0%
Uniforms	5,000	0	5,000	0	0%
Fire Suppression & EMS	65,000	7,257	57,650	7,350	11%
Uniforms	20,000	5,561	20,000	0	28%
Bunker Gear	37,500	1,646	37,500	0	4%
Uniform Maintenance	7,500	50	150	7,350	1%
Fire Suppression & EMS-Volunteers & Chaplains	0	3,368	3,368	(3,368)	
Uniforms	0	109	109	(109)	
Bunker Gear	0	2,658	2,658	(2,658)	
Uniform Maintenance	0	600	600	(600)	
Subtotal	70,000	10,624	66,018	3,982	15%
Training & Travel					
Administration	6,000	311	932	5,068	5%
Travel	2,000	71	212	1,788	4%
Training & Conferences	4,000	240	720	3,280	6%
Commission	5,000	0	0	5,000	0%
Travel	2,500	0	0	2,500	0%
Training & Conferences	2,500	0	0	2,500	0%
Fire Suppression & EMS	500	0	0	500	0%
Travel	500	0	0	500	0%
Fire Prevention & Investigation	4,500	0	0	4,500	0%
Travel	1,000	0	0	1,000	0%
Training & Conferences	3,500	0	0	3,500	0%
Public Education	100	350	1,050	(950)	350%
Travel	100	0	0	100	0%
Training & Conferences	0	350	1,050	(1,050)	
Training-External Parties	3,000	394	1,183	1,817	13%
Operating Supplies-CPR Classes	2,500	394	1,183	1,317	16%
Small Tools & Minor Equipment	300	0	0	300	0%
Advertising & Printing	200	0	0	200	0%
Training-Internal Personnel	105,300	8,211	100,709	4,591	8%
Operating Supplies	2,000	181	543	1,457	9%
Small Tools & Minor Equipment	500	0	0	500	0%
Professional Services	0	60	60	(60)	
Communications	600	168	504	96	28%
Travel	2,000	0	0	2,000	0%
Other Services & Rentals	200	0	0	200	0%
Training & Conferences	95,000	3,200	95,000	0	3%
Dues, Subscriptions, & Memberships	5,000	4,602	4,602	398	92%
Subtotal	124,400	9,266	103,874	20,526	7%
OPERATIONAL EQUIPMENT & SUPPLIES TOTAL	544,900	106,567	468,303	76,597	20%
CAPITAL					
Land, Buildings, & Structures					
Leasehold Improvements	20,000	0	20,000	0	0%
Subtotal	20,000	0	20,000	0	0%
Machinery & Equipment					
Machinery & Equipment	0	0	0	0	0%
Subtotal	0	0	0	0	0%
CAPITAL TOTAL	20,000	0	20,000	0	0%
TRANSFERS					
Transfer Out-Capital Outlay Fund	175,000	0	175,000	0	0%
TRANSFERS TOTAL	175,000	0	175,000	0	0%
TOTAL EXPENDITURES	5,972,850	1,681,596	5,086,150	886,775	28%
		28.2%	85.2%		
Unassigned Beginning Fund Balance \$	2,290,000	\$ 2,130,082	\$ 2,130,082	(159,918)	
Committed Fund Balance \$	500,000	\$ 500,000	\$ 500,000	-	
Change in Fund Balance \$	(5,850)	\$ 1,323,198	\$ 1,085,103	1,090,953	
Ending Fund Balance \$	2,784,150	\$ 3,953,280	\$ 3,715,185	931,035	

Variance Notes