

**2021 GENERAL OPERATING FUND
REVENUE**

	YTD 5/31/2021	2021 Est Actual	2021 Budget	Difference	YTD % of Budget
Fire Levy	\$ 2,556,423	\$ 4,770,000	\$ 4,770,000	\$ -	54%
Ambulance Transport Service	\$ 405,445	\$ 772,322	\$ 576,000	\$ 196,322	70%
KC EMS Levy	\$ 339,350	\$ 400,000	\$ 400,000	\$ -	85%
Grant Revenue	\$ 76,152	\$ 76,152	\$ 4,000	\$ 72,152	1904%
Misc. Revenue	\$ 166,648	\$ 188,613	\$ 217,000	\$ (28,387)	77%
Total	\$ 3,544,018	\$ 6,207,087	\$ 5,967,000	\$ 240,087	59.4%

EXPENDITURES

	YTD 5/31/2021	2021 Est Actual	2021 Budget	Difference	YTD % of Budget
Personnel (Wages & Benefits)	\$ 1,704,397	\$ 3,865,030	\$ 4,507,050	\$ 642,020	38%
Administration Overhead	\$ 225,996	\$ 604,589	\$ 725,900	\$ 121,311	31%
Operational Equipment & Supplies	\$ 141,456	\$ 447,543	\$ 544,900	\$ 97,357	26%
Capital	\$ 6,675	\$ 36,020	\$ 20,000	\$ (16,020)	33%
Transfer-Out to Capial Outlay Fund	\$ -	\$ 175,000	\$ 175,000	\$ -	0%
Total	\$ 2,078,524	\$ 5,128,182	\$ 5,972,850	\$ 844,668	34.8%

FUND BALANCE

	YTD 5/31/2021	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)	\$ 1,465,495	\$ 1,078,905	\$ (5,850)	\$ 1,084,755
Ending Fund Balance	\$ 4,095,577	\$ 3,708,987	\$ 2,784,150	\$ 924,837

2021 BUDGET REPORT

5/31/2021

	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	2,556,423	4,770,000	0	54%
Other Taxes	(5,000)	(2,601)	(6,243)	(1,243)	52%
Subtotal	4,765,000	2,553,822	4,763,757	(1,243)	54%
Excise Taxes in Lieu of Property Tax					
Leasehold Tax	2,000	231	554	(1,446)	12%
Forest/Timber Excise Tax	500	0	0	(500)	0%
Subtotal	2,500	231	554	(1,946)	9%
Fire/EMS Services					
KC EMS Levy	400,000	339,350	400,000	0	85%
Permits and Licenses	2,500	2,845	2,845	345	114%
Permits-Outdoor Burning	4,000	2,700	6,480	2,480	68%
Permits-Expo Center	2,500	470	1,128	(1,372)	19%
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	0%
CPR Class Fees	2,000	325	780	(1,220)	16%
Protective Inspection Services-Fire Marshal	150,000	112,500	112,500	(37,500)	75%
Plan Review Fees	5,000	3,834	3,834	(1,166)	77%
Ambulance Transport Services	360,000	149,435	358,645	(1,355)	42%
Subtotal	939,000	640,542	923,268	(15,732)	68%
Grants & Assistance					
COVID-19 Non-Grant Assistance (US HHS Stimulus)	0	0	0	0	
GEMT Payment Program-Ambulance Transport	216,000	256,010	413,677	197,677	119%
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	53,844	53,844	53,844	
Local Grants, Entitlements & Payments	3,000	0	0	(3,000)	0%
Subtotal	220,000	332,162	489,829	269,829	151%
Other Revenues					
Investment Interest	40,000	8,966	21,519	(18,481)	22%
Investment Interest Fee	0	(209)	(502)	(502)	
Gains/Losses on Investments	500	113	271	(229)	23%
Contributions & Donations	0	1,090	1,090	1,090	
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	0	0	0	
Other Custodial Activities	0	188	188	188	
Insurance Recoveries	0	4,015	4,015	4,015	
Subtotal	40,500	17,262	29,680	(10,820)	43%
Transfers					
Transfer in from Capital Fund	0	0	0	0	
Subtotal	0	0	0	0	
TOTAL REVENUE	5,967,000	3,544,018.41	6,207,087	240,087	59%

Variance Notes

104.0%

2021 BUDGET REPORT

5/31/2021

	2021 Budget	2021 YTD	2021 Estimated Actual	2021 Est Actual vs Budget	YTD % of Budget
EXPENDITURES					
PERSONNEL					
Direct Compensation					
Administration	594,460	160,981	428,815	165,645	27%
Commission	12,500	2,816	6,758	5,742	23%
Captains & Firefighters	2,204,660	914,789	2,085,646	119,014	41%
Fire & EMS Special Rescue	25,260	11,158	26,779	(1,519)	44%
Volunteers & Chaplains	130,690	15,888	38,132	92,558	12%
Fire Prevention & Investigation	156,530	27,248	65,395	91,135	17%
Public Education	2,500	671	1,611	889	27%
Training-External Parties	2,500	0	0	2,500	0%
Training-Internal Personnel	268,070	128,457	308,298	(40,228)	48%
Facilities	3,690	2,155	5,173	(1,483)	58%
Vehicles & Equipment Maintenance	3,690	2,028	4,866	(1,180)	55%
Subtotal	3,404,550	1,266,192	2,971,474	433,074	37%
Indirect Compensation					
Administration	196,200	65,625	132,785	63,415	33%
Commission	1,100	225	540	560	20%
Captains & Firefighters	789,900	335,341	678,820	111,080	42%
Volunteers & Chaplains	16,900	2,011	4,406	12,494	12%
Fire Prevention & Investigation	48,800	6,495	15,587	33,213	13%
Fire Suppression & EMS Training	49,600	28,508	61,419	(11,819)	57%
Subtotal	1,102,500	438,205	893,557	208,943	40%
PERSONNEL TOTAL	4,507,050	1,704,397	3,865,030	642,018	38%
	77.7%	82.0%	75.4%		
ADMINISTRATION OVERHEAD					
Administration & Legislative Support					
Administration	221,400	74,901	193,202	28,198	34%
Operating Supplies	2,500	1,843	4,423	(1,923)	74%
Small Tools & Minor Equipment	10,000	0	10,000	0	0%
Professional Services	157,100	55,173	132,416	24,684	35%
Bank Service Charges & Cash Management Fees	2,000	496	1,190	810	25%
Advertising & Printing	500	0	0	500	0%
Communication	44,300	16,201	38,882	5,418	37%
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	400	4,400	0	9%
Refund of Deposits	0	600	1,440	(1,440)	
Other Custodial Services	0	188	451	(451)	
Commission	30,000	8,210	20,503	9,497	27%
Operating Supplies	300	20	48	252	7%
Small Tools & Minor Equipment	0	0	0	0	0%
Professional Services	0	381	914	(914)	
Professional Services-Legal	20,000	4,809	11,542	8,458	24%
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	607	1,457	543	30%
Advertising & Printing	0	0	0	0	0%
Dues, Subscriptions, & Memberships	1,000	410	984	16	41%
Awards & Recognition	1,000	197	473	527	20%
Fire Suppression & EMS Volunteers	600	0	0	600	0%
Dues, Subscriptions, & Memberships	600	0	0	600	0%
Fire Prevention & Investigation	500	185	444	56	37%
Advertising & Printing	0	0	0	0	0%
Dues, Subscriptions, & Memberships	500	185	444	56	37%
Public Education	1,000	510	1,224	(224)	51%
Advertising & Printing	1,000	510	1,224	(224)	51%
Subtotal	255,500	84,413	216,830	38,670	33%
Infrastructure & Facilities					
Operating Supplies	10,000	2,233	5,360	4,640	22%
Small Tools & Minor Equipment	29,000	651	29,000	0	2%
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	16,646	39,949	51	42%
Repairs & Maintenance	52,400	16,484	39,562	12,838	31%
Other Services & Rentals	0	425	425	(425)	
Subtotal	155,400	54,400	132,257	23,143	35%
Support Services					
Fire Suppression & EMS	308,700	84,093	251,824	56,876	27%
Professional Services	76,700	21,889	52,532	24,168	29%
Professional Services-Medical	20,000	3,499	8,399	11,601	17%
Professional Services-COVID-19	0	0	0	0	0%
Communications	153,300	58,263	139,831	13,469	38%
Insurance	50,000	0	50,000	0	0%
Repairs & Maintenance	8,000	443	1,062	6,938	6%
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	210	504	1,096	13%
Professional Services	1,000	0	0	1,000	0%
Communications	600	210	504	96	35%
Other Services & Rentals	0	0	0	0	0%
Public Education	1,300	210	504	796	16%
Communications	1,000	210	504	496	21%
Other Services & Rentals	300	0	0	300	0%
Subtotal	315,000	87,183	255,501	59,499	28%
ADMINISTRATION OVERHEAD TOTAL	725,900	225,996	604,589	121,311	31%
OPERATIONAL EQUIPMENT & SUPPLIES					
Fire Suppression & EMS					
Operating Supplies	35,000	9,763	23,432	11,568	28%
Operating Supplies-COVID-19	20,000	3,623	8,694	11,306	18%
Fuel	13,000	3,584	8,602	4,398	28%
Small Tools & Minor Equipment	20,000	2,052	4,925	15,075	10%
Subtotal	88,000	19,022	45,654	42,346	22%
Fire Suppression & EMS-Special Rescue					
Operating Supplies	500	36	86	414	7%
Small Tools & Minor Equipment	9,500	2,523	9,500	0	27%

Variance Notes

2021 BUDGET REPORT

5/31/2021

	2021 Budget	2021 YTD	2021 Estimated Actual	2021 Est Actual vs Budget	2021 YTD % of Budget
Subtotal	10,000	2,558	9,586	414	26%
Fire Suppression & EMS-Volunteers & Chaplains					
Operating Supplies	500	214	513	(13)	43%
Small Tools & Minor Equipment	500	591	1,419	(919)	118%
Subtotal	1,000	805	1,932	(932)	81%
Fire Prevention & Investigation					
Operating Supplies	400	0	0	400	0%
Small Tools & Minor Equipment	3,000	755	1,812	1,188	25%
Subtotal	3,400	755	1,812	1,588	22%
Public Education					
Operating Supplies	3,400	120	288	3,112	4%
Small Tools & Minor Equipment	300	0	0	300	0%
Subtotal	3,700	120	288	3,412	3%
Vehicles & Equipment Maintenance					
Operating Supplies	5,000	631	1,514	3,486	13%
Small Tools & Minor Equipment	10,000	8,186	10,000	0	82%
Professional Services	1,000	5,210	12,503	(11,503)	521%
Repairs & Maintenance	228,400	80,606	193,453	34,947	35%
Subtotal	244,400	94,632	217,470	26,930	39%
Uniforms & PPE					
Administration	5,000	0	5,000	0	0%
Uniforms	5,000	0	5,000	0	0%
Fire Suppression & EMS	65,000	8,760	57,966	7,034	13%
Uniforms	20,000	6,134	20,000	0	31%
Bunker Gear	37,500	2,431	37,500	0	6%
Uniform Maintenance	7,500	194	466	7,034	3%
Fire Suppression & EMS-Volunteers & Chaplains	0	4,690	4,690	(4,690)	0%
Uniforms	0	109	109	(109)	0%
Bunker Gear	0	3,980	3,980	(3,980)	0%
Uniform Maintenance	0	600	600	(600)	0%
Subtotal	70,000	13,449	67,656	2,344	19%
Training & Travel					
Administration	6,000	311	746	5,254	5%
Travel	2,000	71	170	1,830	4%
Training & Conferences	4,000	240	576	3,424	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	840	(740)	350%
Travel	100	0	0	100	0%
Training & Conferences	0	350	840	(840)	0%
Training-External Parties	3,000	394	947	2,053	13%
Operating Supplies-CPR Classes	2,500	394	947	1,553	16%
Small Tools & Minor Equipment	300	0	0	300	0%
Advertising & Printing	200	0	0	200	0%
Training-Internal Personnel	105,300	9,058	100,613	4,687	9%
Operating Supplies	2,000	181	434	1,566	9%
Small Tools & Minor Equipment	500	0	0	500	0%
Professional Services	0	60	60	(60)	0%
Communications	600	210	504	96	35%
Travel	2,000	6	13	1,987	0%
Other Services & Rentals	200	0	0	200	0%
Training & Conferences	95,000	4,000	95,000	0	4%
Dues, Subscriptions, & Memberships	5,000	4,602	4,602	398	92%
Subtotal	124,400	10,114	103,146	21,254	8%
OPERATIONAL EQUIPMENT & SUPPLIES TOTAL	544,900	141,456	447,543	97,357	26%
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	6,675	16,020	(16,020)	0%
Subtotal	0	6,675	16,020	(16,020)	0%
CAPITAL TOTAL	20,000	6,675	36,020	(16,020)	33%
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	2,078,524	5,128,182	844,666	35%
		34.8%	85.9%		
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)	\$ 1,465,495	\$ 1,078,905	1,084,755	
Ending Fund Balance \$	2,784,150	\$ 4,095,577	\$ 3,708,987	924,837	

Variance Notes