

**2021 GENERAL OPERATING FUND
REVENUE**

| | YTD 8/31/2021 | 2021 Est Actual | 2021 Budget | YTD % of Budget |
|-----------------------------|---------------------|---------------------|---------------------|--------------------|
| Fire Levy | \$ 2,658,715 | \$ 4,770,000 | \$ 4,770,000 | 56% |
| Ambulance Transport Service | \$ 616,888 | \$ 853,637 | \$ 576,000 | 107% |
| KC EMS Levy | \$ 367,198 | \$ 400,000 | \$ 400,000 | 92% |
| Grant Revenue | \$ 198,390 | \$ 198,390 | \$ 4,000 | 4960% |
| Misc. Revenue | \$ 187,227 | \$ 195,164 | \$ 217,000 | 86% |
| Total | \$ 4,028,418 | \$ 6,417,191 | \$ 5,967,000 | 67.5% |

EXPENDITURES

| | YTD 8/31/2021 | 2021 Est Actual | 2021 Budget | YTD % of Budget |
|------------------------------------|---------------------|---------------------|---------------------|--------------------|
| Personnel (Wages & Benefits) | \$ 2,731,400 | \$ 4,029,330 | \$ 4,507,050 | 61% |
| Administration Overhead | \$ 361,519 | \$ 635,250 | \$ 725,900 | 50% |
| Operational Equipment & Supplies | \$ 267,068 | \$ 463,429 | \$ 544,900 | 49% |
| Capital | \$ 13,697 | \$ 33,697 | \$ 20,000 | 68% |
| Transfer-Out to Capial Outlay Fund | \$ - | \$ 175,000 | \$ 175,000 | 0% |
| Total | \$ 3,373,684 | \$ 5,336,705 | \$ 5,972,850 | 56.5% |

FUND BALANCE

| | YTD 8/31/2021 | 2021 Est Actual | 2021 Budget |
|------------------------------------|---------------------|---------------------|---------------------|
| Beginning Fund Balance-Unassigned | \$ 2,130,082 | \$ 2,130,082 | \$ 2,290,000 |
| Beginning Fund Balance-Committed | \$ 500,000 | \$ 500,000 | \$ 500,000 |
| Change in Fund Balance (Rev - Exp) | \$ 654,734 | \$ 1,080,486 | \$ (5,850) |
| Ending Fund Balance | \$ 3,284,816 | \$ 3,710,567 | \$ 2,784,150 |

2021 BUDGET REPORT

8/31/2021

| | 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 | 2,658,715 | 4,770,000 | 0 | 56% |
| Other Taxes | (5,000) | (5,421) | (8,132) | (3,132) | 108% |
| Subtotal | 4,765,000 | 2,653,293 | 4,761,868 | (3,132) | 56% |
| Excise Taxes in Lieu of Property Tax | | | | | |
| Leasehold Tax | 2,000 | 1,471 | 2,206 | 206 | 74% |
| Forest/Timber Excise Tax | 500 | 112 | 167 | (333) | 22% |
| Subtotal | 2,500 | 1,582 | 2,374 | (126) | 63% |
| Fire/EMS Services | | | | | |
| KC EMS Levy | 400,000 | 367,198 | 400,000 | 0 | 92% |
| Permits and Licenses | 2,500 | 2,845 | 2,845 | 345 | 114% |
| Permits-Outdoor Burning | 4,000 | 2,925 | 4,388 | 388 | 73% |
| Permits-Expo Center | 2,500 | 1,180 | 1,770 | (730) | 47% |
| Fire Protection & Emergency Medical Services | 13,000 | 16,131 | 16,131 | 3,131 | 124% |
| DNR & State Mobilization Reimbursement-Personnel | 0 | 24,056 | 24,056 | 24,056 | |
| CPR Class Fees | 2,000 | 3,400 | 3,400 | 1,400 | 170% |
| 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 | 242,205 | 363,308 | 3,308 | 67% |
| Subtotal | 939,000 | 776,275 | 932,232 | (6,768) | 83% |
| Grants & Assistance | | | | | |
| COVID-19 Non-Grant Assistance (US HHS Stimulus) | 0 | 0 | 0 | 0 | |
| GEMT Payment Program-Ambulance Transport | 216,000 | 374,683 | 490,329 | 274,329 | 173% |
| Federal Indirect Grant From Department Of Homeland S | 0 | 106,290 | 106,290 | 106,290 | |
| DHS-FEMA Grant | 0 | 0 | 0 | 0 | |
| State Grant-Dept of Health | 1,000 | 1,260 | 1,260 | 260 | 126% |
| COVID 19 Testing Reimbursement (VERIFY ACCT) | 0 | 90,839 | 90,839 | 90,839 | |
| Local Grants, Entitlements & Payments | 3,000 | 0 | 0 | (3,000) | 0% |
| Subtotal | 220,000 | 573,072 | 688,719 | 468,719 | 260% |
| Other Revenues | | | | | |
| Investment Interest | 40,000 | 15,806 | 23,708 | (16,292) | 40% |
| Investment Interest Fee | 0 | (413) | (620) | (620) | |
| Gains/Losses on Investments | 500 | 215 | 323 | (177) | 43% |
| Contributions & Donations | 0 | 1,285 | 1,285 | 1,285 | |
| 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 | 24,195 | 31,999 | (8,501) | 60% |
| Transfers | | | | | |
| Transfer in from Capital Fund | 0 | 0 | 0 | 0 | |
| Subtotal | 0 | 0 | 0 | 0 | |
| TOTAL REVENUE | 5,967,000 | 4,028,418 | 6,417,191 | 450,191 | 68% |

Variance Notes

107.5%

2021 BUDGET REPORT

8/31/2021

| | 2021 Budget | 2021 YTD | 2021 Estimated Actual | 2021 Est Actual vs Budget | YTD % of Budget |
|--|------------------|------------------|--------------------------|------------------------------|--------------------|
| EXPENDITURES | | | | | |
| PERSONNEL | | | | | |
| Direct Compensation | | | | | |
| Administration | 594,460 | 269,937 | 431,341 | 163,119 | 45% |
| Commission | 12,500 | 6,784 | 10,176 | 2,324 | 54% |
| Captains & Firefighters | 2,204,660 | 1,507,301 | 2,230,862 | (26,202) | 68% |
| Fire & EMS Special Rescue | 25,260 | 16,810 | 25,215 | 45 | 67% |
| Volunteers & Chaplains | 130,690 | 25,161 | 37,742 | 92,948 | 19% |
| Fire Prevention & Investigation | 156,530 | 61,667 | 92,500 | 64,030 | 39% |
| Public Education | 2,500 | 4,874 | 4,874 | (2,374) | 195% |
| Training-External Parties | 2,500 | 0 | 0 | 2,500 | 0% |
| Training-Internal Personnel | 268,070 | 175,136 | 262,704 | 5,366 | 65% |
| Facilities | 3,690 | 3,724 | 5,585 | (1,895) | 101% |
| Vehicles & Equipment Maintenance | 3,690 | 3,058 | 4,586 | (1,131) | 83% |
| Subtotal | 3,404,550 | 2,074,451 | 3,105,586 | 298,847 | 61% |
| Indirect Compensation | | | | | |
| Administration | 196,200 | 95,796 | 132,789 | 63,411 | 49% |
| Commission | 1,100 | 533 | 800 | 300 | 48% |
| Captains & Firefighters | 789,900 | 504,920 | 709,255 | 80,645 | 64% |
| Volunteers & Chaplains | 16,900 | 2,655 | 3,832 | 13,068 | 16% |
| Fire Prevention & Investigation | 48,800 | 16,920 | 25,380 | 23,420 | 35% |
| Fire Suppression & EMS Training | 49,600 | 36,125 | 51,687 | (2,087) | 73% |
| Subtotal | 1,102,500 | 656,949 | 923,744 | 178,756 | 60% |
| PERSONNEL TOTAL | 4,507,050 | 2,731,400 | 4,029,330 | 477,603 | 61% |
| | 77.7% | 81.0% | 75.5% | | |
| ADMINISTRATION OVERHEAD | | | | | |
| Administration & Legislative Support | | | | | |
| Administration | 221,400 | 123,855 | 198,228 | 23,172 | 56% |
| Operating Supplies | 2,500 | 3,479 | 5,218 | (2,718) | 139% |
| Small Tools & Minor Equipment | 10,000 | 0 | 10,000 | 0 | 0% |
| Professional Services | 157,100 | 91,322 | 136,983 | 20,117 | 58% |
| Bank Service Charges & Cash Management Fees | 2,000 | 804 | 1,206 | 794 | 40% |
| Advertising & Printing | 500 | 0 | 0 | 500 | 0% |
| Communication | 44,300 | 26,364 | 39,546 | 4,754 | 60% |
| Taxes & Assessments | 100 | 59 | 88 | 12 | 59% |
| Repairs & Maintenance | 0 | 0 | 0 | 0 | 0% |
| Other Services | 500 | 0 | 0 | 500 | 0% |
| Dues, Subscriptions, & Memberships | 4,400 | 1,041 | 4,400 | 0 | 24% |
| Refund of Deposits | 0 | 600 | 600 | (600) | |
| Other Custodial Services | 0 | 188 | 188 | (188) | |
| Commission | 30,000 | 14,486 | 25,228 | 4,772 | 48% |
| Operating Supplies | 300 | 20 | 30 | 270 | 7% |
| Small Tools & Minor Equipment | 0 | 0 | 0 | 0 | 0% |
| Professional Services | 0 | 381 | 571 | (571) | |
| Professional Services-Legal | 20,000 | 11,085 | 16,628 | 3,373 | 55% |
| 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 | 757 | 1,136 | 864 | 38% |
| Advertising & Printing | 0 | 0 | 0 | 0 | 0% |
| Dues, Subscriptions, & Memberships | 1,000 | 560 | 840 | 160 | 56% |
| Awards & Recognition | 1,000 | 197 | 296 | 704 | 20% |
| Fire Suppression & EMS Volunteers | 600 | 0 | 0 | 600 | 0% |
| Dues, Subscriptions, & Memberships | 600 | 0 | 0 | 600 | 0% |
| Fire Prevention & Investigation | 500 | 185 | 278 | 223 | 37% |
| Advertising & Printing | 0 | 0 | 0 | 0 | 0% |
| Dues, Subscriptions, & Memberships | 500 | 185 | 278 | 223 | 37% |
| Public Education | 1,000 | 510 | 765 | 235 | 51% |
| Advertising & Printing | 1,000 | 510 | 765 | 235 | 51% |
| Subtotal | 255,500 | 139,793 | 225,635 | 29,865 | 55% |
| Infrastructure & Facilities | | | | | |
| Operating Supplies | 10,000 | 2,764 | 4,146 | 5,854 | 28% |
| Small Tools & Minor Equipment | 29,000 | 2,288 | 29,000 | 0 | 8% |
| 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 | 23,305 | 34,957 | 5,043 | 58% |
| Repairs & Maintenance | 52,400 | 25,076 | 37,614 | 14,786 | 48% |
| Other Services & Rentals | 0 | 425 | 425 | (425) | |
| Subtotal | 155,400 | 71,819 | 124,103 | 31,297 | 46% |
| Support Services | | | | | |
| Fire Suppression & EMS | 308,700 | 146,248 | 281,497 | 27,203 | 47% |
| Professional Services | 76,700 | 42,196 | 63,294 | 13,406 | 55% |
| Professional Services-Medical | 20,000 | 4,889 | 20,000 | 0 | 24% |
| Professional Services-COVID-19 | 0 | 0 | 0 | 0 | 0% |
| Communications | 153,300 | 98,359 | 147,539 | 5,761 | 64% |
| Insurance | 50,000 | 360 | 50,000 | 0 | 1% |
| Repairs & Maintenance | 8,000 | 443 | 664 | 7,336 | 6% |
| Other Services & Rentals | 700 | 0 | 0 | 700 | 0% |
| Fire Suppression & EMS Volunteers | 3,400 | 2,947 | 2,947 | 453 | 87% |
| Professional Services | 1,000 | 797 | 797 | 203 | 80% |
| Professional Services-Medical | 2,400 | 2,150 | 2,150 | 250 | 90% |
| Other Services & Rentals | 0 | 0 | 0 | 0 | 0% |
| Fire Prevention & Investigation | 1,600 | 376 | 564 | 1,036 | 23% |
| Professional Services | 1,000 | 0 | 0 | 1,000 | 0% |
| Communications | 600 | 376 | 564 | 36 | 63% |
| Other Services & Rentals | 0 | 0 | 0 | 0 | 0% |
| Public Education | 1,300 | 336 | 504 | 796 | 26% |
| Communications | 1,000 | 336 | 504 | 496 | 34% |
| Other Services & Rentals | 300 | 0 | 0 | 300 | 0% |
| Subtotal | 315,000 | 149,907 | 285,512 | 29,488 | 48% |
| ADMINISTRATION OVERHEAD TOTAL | 725,900 | 361,519 | 635,250 | 90,650 | 50% |
| OPERATIONAL EQUIPMENT & SUPPLIES | | | | | |
| Fire Suppression & EMS | | | | | |
| Operating Supplies | 35,000 | 16,362 | 24,543 | 10,457 | 47% |
| Operating Supplies-COVID-19 | 20,000 | 7,419 | 11,128 | 8,872 | 37% |
| Fuel | 13,000 | 7,238 | 10,857 | 2,143 | 56% |
| Small Tools & Minor Equipment | 20,000 | 2,960 | 4,440 | 15,560 | 15% |
| Subtotal | 88,000 | 33,979 | 50,968 | 37,032 | 39% |
| Fire Suppression & EMS-Special Rescue | | | | | |
| Operating Supplies | 500 | 36 | 53 | 447 | 7% |
| Small Tools & Minor Equipment | 9,500 | 3,798 | 9,500 | 0 | 40% |

Variance Notes

2021 BUDGET REPORT

8/31/2021

| | 2021 Budget | 2021 YTD | 2021 Estimated Actual | 2021 Est Actual vs Budget | 2021 YTD % of Budget |
|--|------------------|------------------|--------------------------|------------------------------|----------------------------|
| Subtotal | 10,000 | 3,834 | 9,553 | 447 | 38% |
| Fire Suppression & EMS-Volunteers & Chaplains | | | | | |
| Operating Supplies | 500 | 214 | 214 | 286 | 43% |
| Small Tools & Minor Equipment | 500 | 591 | 591 | (91) | 118% |
| Subtotal | 1,000 | 805 | 805 | 195 | 81% |
| Fire Prevention & Investigation | | | | | |
| Operating Supplies | 400 | 108 | 162 | 238 | 27% |
| Small Tools & Minor Equipment | 3,000 | 2,072 | 3,000 | 0 | 69% |
| Subtotal | 3,400 | 2,180 | 3,162 | 238 | 64% |
| Public Education | | | | | |
| Operating Supplies | 3,400 | 134 | 201 | 3,199 | 4% |
| Small Tools & Minor Equipment | 300 | 0 | 0 | 300 | 0% |
| Subtotal | 3,700 | 134 | 201 | 3,499 | 4% |
| Vehicles & Equipment Maintenance | | | | | |
| Operating Supplies | 5,000 | 677 | 1,016 | 3,984 | 14% |
| Small Tools & Minor Equipment | 10,000 | 8,428 | 10,000 | 0 | 84% |
| Professional Services | 1,000 | 5,210 | 5,210 | (4,210) | 521% |
| Repairs & Maintenance | 228,400 | 135,775 | 203,662 | 24,738 | 59% |
| Subtotal | 244,400 | 150,089 | 219,888 | 24,512 | 61% |
| Uniforms & PPE | | | | | |
| Administration | 5,000 | 793 | 5,000 | 0 | 16% |
| Uniforms | 5,000 | 793 | 5,000 | 0 | 16% |
| Fire Suppression & EMS | 65,000 | 16,926 | 58,534 | 6,466 | 26% |
| Uniforms | 20,000 | 9,404 | 20,000 | 0 | 47% |
| Bunker Gear | 37,500 | 6,832 | 37,500 | 0 | 18% |
| Uniform Maintenance | 7,500 | 689 | 1,034 | 6,466 | 9% |
| Fire Suppression & EMS-Volunteers & Chaplains | 0 | 4,959 | 4,959 | (4,959) | |
| Uniforms | 0 | 109 | 109 | (109) | |
| Bunker Gear | 0 | 3,980 | 3,980 | (3,980) | |
| Uniform Maintenance | 0 | 870 | 870 | (870) | |
| Subtotal | 70,000 | 22,677 | 68,492 | 1,508 | 32% |
| Training & Travel | | | | | |
| Administration | 6,000 | 886 | 1,329 | 4,671 | 15% |
| Travel | 2,000 | 71 | 106 | 1,894 | 4% |
| Training & Conferences | 4,000 | 815 | 1,223 | 2,778 | 20% |
| 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 | 695 | 1,043 | 3,458 | 15% |
| Travel | 1,000 | 0 | 0 | 1,000 | 0% |
| Training & Conferences | 3,500 | 695 | 1,043 | 2,458 | 20% |
| Public Education | 100 | 350 | 525 | (425) | 350% |
| Travel | 100 | 0 | 0 | 100 | 0% |
| Training & Conferences | 0 | 350 | 525 | (525) | |
| Training-External Parties | 3,000 | 1,400 | 2,100 | 900 | 47% |
| Operating Supplies-CPR Classes | 2,500 | 1,400 | 2,100 | 400 | 56% |
| Small Tools & Minor Equipment | 300 | 0 | 0 | 300 | 0% |
| Advertising & Printing | 200 | 0 | 0 | 200 | 0% |
| Training-Internal Personnel | 105,300 | 50,040 | 105,363 | (63) | 48% |
| Operating Supplies | 2,000 | 189 | 284 | 1,716 | 9% |
| Small Tools & Minor Equipment | 500 | 0 | 0 | 500 | 0% |
| Professional Services | 0 | 4,965 | 4,965 | (4,965) | |
| Communications | 600 | 336 | 504 | 96 | 56% |
| Travel | 2,000 | 6 | 8 | 1,992 | 0% |
| Other Services & Rentals | 200 | 0 | 0 | 200 | 0% |
| Training & Conferences | 95,000 | 39,942 | 95,000 | 0 | 42% |
| Dues, Subscriptions, & Memberships | 5,000 | 4,602 | 4,602 | 398 | 92% |
| Subtotal | 124,400 | 53,370 | 110,359 | 14,041 | 43% |
| OPERATIONAL EQUIPMENT & SUPPLIES TOTAL | 544,900 | 267,068 | 463,429 | 81,471 | 49% |
| 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 | 13,697 | 13,697 | (13,697) | |
| Subtotal | 0 | 13,697 | 13,697 | (13,697) | 0% |
| CAPITAL TOTAL | 20,000 | 13,697 | 33,697 | (13,697) | 68% |
| 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 | 3,373,684 | 5,336,705 | 636,028 | 56% |
| | | 56.5% | 89.3% | | |
| 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) | \$ 654,734 | \$ 1,080,486 | 1,086,336 | |
| Ending Fund Balance | \$ 2,784,150 | \$ 3,284,816 | \$ 3,710,567 | 926,417 | |

Variance Notes