

**2021 GENERAL OPERATING FUND
REVENUE**

	YTD 12/31/2021	2021 Budget	Difference	YTD % of Budget
Fire Levy	\$ 4,781,847	\$ 4,770,000	\$ 11,847	100%
Ambulance Transport Service	\$ 846,061	\$ 576,000	\$ 270,061	147%
KC EMS Levy	\$ 404,999	\$ 400,000	\$ 4,999	101%
Grant Revenue	\$ 222,483	\$ 4,000	\$ 218,483	5562%
Misc. Revenue	\$ 331,573	\$ 217,000	\$ 114,573	153%
Total	\$ 6,586,962	\$ 5,967,000	\$ 619,962	110.4%

EXPENDITURES

	YTD 12/31/2021	2021 Budget	Difference	YTD % of Budget
Personnel (Wages & Benefits)	\$ 4,186,114	\$ 4,507,050	\$ 320,936	93%
Administration Overhead	\$ 783,421	\$ 725,900	\$ (57,521)	108%
Operational Equipment & Supplies	\$ 442,786	\$ 544,900	\$ 102,114	81%
Capital	\$ 13,697	\$ 20,000	\$ 6,303	68%
Transfer-Out to Capial Outlay Fund	\$ 1,500,000	\$ 1,500,000	\$ -	100%
Total	\$ 6,926,019	\$ 7,297,850	\$ 371,831	94.9%

FUND BALANCE

	YTD 12/31/2021	2021 Budget	Difference
Beginning Fund Balance-Unassigned	\$ 2,130,082	\$ 2,290,000	\$ (159,918)
Beginning Fund Balance-Committed	\$ 500,000	\$ 500,000	\$ -
Change in Fund Balance (Rev - Exp)	\$ (339,056)	\$ (1,330,850)	\$ 991,794
Ending Fund Balance	\$ 2,291,026	\$ 1,459,150	\$ 831,876

2021 BUDGET REPORT

12/31/2021

	2021 Budget	2021 YTD	2021 Est Actual vs Budget	YTD % of Budget
REVENUES				
Property Taxes				
Taxes, Real and Property	4,770,000	4,781,847	11,847	100%
Other Taxes	(5,000)	(15,133)	(10,133)	303%
Subtotal	4,765,000	4,766,713	1,713	100%
Excise Taxes in Lieu of Property Tax				
Leasehold Tax	2,000	2,190	190	110%
Forest/Timber Excise Tax	500	197	(303)	39%
Subtotal	2,500	2,387	(113)	95%
Fire/EMS Services				
KC EMS Levy	400,000	404,999	4,999	101%
Permits and Licenses	2,500	2,860	360	114%
Permits-Outdoor Burning	4,000	4,560	560	114%
Permits-Expo Center	2,500	1,795	(705)	72%
Fire Protection & Emergency Medical Services	13,000	19,560	6,560	150%
DNR & State Mobilization Reimbursement-Personnel	0	24,056	24,056	
CPR Class Fees	2,000	3,250	1,250	163%
Protective Inspection Services-Fire Marshal	150,000	112,500	(37,500)	75% Prorated for 2021
Plan Review Fees	5,000	3,834	(1,166)	77%
Ambulance Transport Services	360,000	376,326	16,326	105%
Subtotal	939,000	953,741	14,741	102%
Grants & Assistance				
COVID-19 Non-Grant Assistance (US HHS Stimulus)	0	0	0	
GEMT Payment Program-Ambulance Transport	216,000	469,735	253,735	217%
Federal Indirect Grant From Department Of Homeland Se	0	106,290	106,290	
DHS-FEMA Grant	0	0	0	
State Grant-Dept of Health	1,000	1,260	260	126%
COVID 19 Testing Reimbursement (VERIFY ACCT)	0	114,933	114,933	
Local Grants, Entitlements & Payments	3,000	0	(3,000)	0%
Subtotal	220,000	692,217	472,217	315%
Other Revenues				
Investment Interest	40,000	22,473	(17,527)	56%
Investment Interest Fee	0	(425)	(425)	
Gains/Losses on Investments	500	299	(201)	60%
Contributions & Donations	0	1,805	1,805	
Sale of Surplus	0	2,500	2,500	
Judgements & Settlements	0	0	0	
Miscellaneous Other	0	1,975	1,975	
Prior Period Adjustment(s)	0	0	0	
Refundable Deposits	0	0	0	
Other Custodial Activities	0	11,174	11,174	
Insurance Recoveries	0	132,102	132,102	
Subtotal	40,500	171,903	131,403	424%
Transfers				
Transfer in from Capital Fund	0	0	0	
Subtotal	0	0	0	
TOTAL REVENUE	5,967,000	6,586,962	619,962	110%

Variance Notes

2021 BUDGET REPORT

12/31/2021

	2021 Budget	2021 YTD	2021 Est Actual vs Budget	YTD % of Budget	Variance Notes
EXPENDITURES					
PERSONNEL					
Direct Compensation					
Administration	594,460	421,368	173,092	71%	
Commission	12,500	12,288	212	98%	
Captains & Firefighters	2,204,660	2,392,092	(187,432)	109%	Offset with mobilization reimbursement and COVID-19 FEMA reimbursement
Fire & EMS Special Rescue	25,260	25,011	249	99%	
Volunteers & Chaplains	130,690	36,017	94,673	28%	
Fire Prevention & Investigation	156,530	107,559	48,971	69%	
Public Education	2,500	8,095	(5,595)	324%	
Training-External Parties	2,500	0	2,500	0%	
Training-Internal Personnel	268,070	240,348	27,722	90%	
Facilities	3,690	5,245	(1,555)	142%	
Vehicles & Equipment Maintenance	3,690	4,241	(551)	115%	
Subtotal	3,404,550	3,252,264	152,286	96%	
Indirect Compensation					
Administration	196,200	132,236	63,964	67%	
Commission	1,100	970	130	88%	
Captains & Firefighters	789,900	721,018	68,882	91%	
Volunteers & Chaplains	16,900	3,396	13,504	20%	
Fire Prevention & Investigation	48,800	30,464	18,336	62%	
Fire Suppression & EMS Training	49,600	45,767	3,833	92%	
Subtotal	1,102,500	933,850	168,650	85%	
PERSONNEL TOTAL	4,507,050	4,186,114	320,936	93%	
	77.7%	77.1%			
ADMINISTRATION OVERHEAD					
Administration & Legislative Support					
Administration	221,400	172,402	48,998	78%	
Operating Supplies	2,500	4,089	(1,589)	164%	
Small Tools & Minor Equipment	10,000	1,810	8,190	18%	
Professional Services	157,100	121,672	35,428	77%	
Bank Service Charges & Cash Management Fees	2,000	1,197	803	60%	
Advertising & Printing	500	0	500	0%	
Communication	44,300	39,563	4,737	89%	
Taxes & Assessments	100	59	41	59%	
Repairs & Maintenance	0	0	0		
Other Services	500	0	500	0%	
Dues, Subscriptions, & Memberships	4,400	3,226	1,174	73%	
Refund of Deposits	0	600	(600)		
Other Custodial Services	0	188	(188)		
Commission	30,000	41,144	(11,144)	137%	
Operating Supplies	300	20	280	7%	
Small Tools & Minor Equipment	0	1,037	(1,037)		Replace SurfacePro
Professional Services	0	381	(381)		
Professional Services-Legal	20,000	16,313	3,687	82%	
Professional Services-Election Costs	5,000	20,007	(15,007)	400%	Liz Loomis-Offset with Admin-Professional Services
Advertising & Printing	1,000	386	614	39%	
Other Services & Rentals	500	0	500	0%	
Dues, Subscriptions, & Memberships	3,200	3,000	200	94%	
Fire Suppression & EMS	2,000	2,345	(345)	117%	
Advertising & Printing	0	0	0		
Dues, Subscriptions, & Memberships	1,000	860	140	86%	
Awards & Recognition	1,000	1,485	(485)	149%	
Fire Suppression & EMS Volunteers	600	0	600	0%	
Dues, Subscriptions, & Memberships	600	0	600	0%	
Fire Prevention & Investigation	500	325	175	65%	
Dues, Subscriptions, & Memberships	500	325	175	65%	
Public Education	1,000	2,331	(1,331)	233%	
Advertising & Printing	1,000	2,331	(1,331)	233%	
Subtotal	255,500	218,547	36,953	86%	
Infrastructure & Facilities					
Operating Supplies	10,000	5,754	4,246	58%	
Small Tools & Minor Equipment	29,000	21,293	7,707	73%	
Professional Services	20,000	14,972	5,028	75%	
Taxes & Assessments	4,000	3,817	183	95%	
Utilities Services	40,000	32,613	7,387	82%	
Repairs & Maintenance	52,400	178,464	(126,064)	341%	Offset with insurance recoveries revenue
Other Services & Rentals	0	425	(425)		
Subtotal	155,400	257,338	(101,938)	166%	
Support Services					
Fire Suppression & EMS	308,700	301,793	6,907	98%	
Professional Services	76,700	77,126	(426)	101%	
Professional Services-Medical	20,000	15,109	4,891	76%	
Professional Services-COVID-19	0	0	0		
Communications	153,300	153,494	(194)	100%	
Insurance	50,000	54,863	(4,863)	110%	
Repairs & Maintenance	8,000	1,201	6,799	15%	
Other Services & Rentals	700	0	700	0%	
Fire Suppression & EMS Volunteers	3,400	4,411	(1,011)	130%	
Professional Services	1,000	852	148	85%	
Professional Services-Medical	2,400	3,559	(1,159)	148%	Offset with reimbursement for medical from BVFF in Misc Other Revenue
Other Services & Rentals	0	0	0		
Fire Prevention & Investigation	1,600	786	814	49%	
Professional Services	1,000	0	1,000	0%	
Communications	600	786	(186)	131%	
Other Services & Rentals	0	0	0		
Public Education	1,300	546	754	42%	
Communications	1,000	546	454	55%	
Other Services & Rentals	300	0	300	0%	
Subtotal	315,000	307,536	7,464	98%	
ADMINISTRATION OVERHEAD TOTAL	725,900	783,421	(57,521)	108%	
OPERATIONAL EQUIPMENT & SUPPLIES					
Fire Suppression & EMS					
Operating Supplies	35,000	27,179	7,821	78%	
Operating Supplies-COVID-19	20,000	13,867	6,133	69%	
Fuel	13,000	13,628	(628)	105%	

2021 BUDGET REPORT

12/31/2021

	2021 Budget	2021 YTD	2021 Est Actual vs Budget	YTD % of Budget
Small Tools & Minor Equipment	20,000	5,298	14,702	26%
Subtotal	88,000	59,972	28,028	68%
Fire Suppression & EMS-Special Rescue				
Operating Supplies	500	97	403	19%
Small Tools & Minor Equipment	9,500	5,721	3,779	60%
Subtotal	10,000	5,818	4,182	58%
Fire Suppression & EMS-Volunteers & Chaplains				
Operating Supplies	500	248	252	50%
Small Tools & Minor Equipment	500	612	(112)	122%
Subtotal	1,000	860	140	86%
Fire Prevention & Investigation				
Operating Supplies	400	166	234	42%
Small Tools & Minor Equipment	3,000	3,209	(209)	107%
Subtotal	3,400	3,376	24	99%
Public Education				
Operating Supplies	3,400	1,357	2,043	40%
Small Tools & Minor Equipment	300	169	131	56%
Subtotal	3,700	1,526	2,174	41%
Vehicles & Equipment Maintenance				
Operating Supplies	5,000	1,539	3,461	31%
Small Tools & Minor Equipment	10,000	9,390	610	94%
Professional Services	1,000	5,210	(4,210)	521%
Repairs & Maintenance	228,400	198,835	29,565	87%
Subtotal	244,400	214,973	29,427	88%
Uniforms & PPE				
Administration	5,000	1,744	3,256	35%
Uniforms	5,000	1,744	3,256	35%
Fire Suppression & EMS	65,000	46,171	18,829	71%
Uniforms	20,000	10,572	9,428	53%
Bunker Gear	37,500	33,014	4,486	88%
Uniform Maintenance	7,500	2,585	4,915	34%
Fire Suppression & EMS-Volunteers & Chaplains	0	5,148	(5,148)	
Uniforms	0	229	(229)	
Bunker Gear	0	4,048	(4,048)	
Uniform Maintenance	0	870	(870)	
Subtotal	70,000	53,063	16,937	76%
Training & Travel				
Administration	6,000	886	5,114	15%
Travel	2,000	71	1,929	4%
Training & Conferences	4,000	815	3,185	20%
Commission	5,000	0	5,000	0%
Travel	2,500	0	2,500	0%
Training & Conferences	2,500	0	2,500	0%
Fire Suppression & EMS	500	0	500	0%
Travel	500	0	500	0%
Fire Prevention & Investigation	4,500	2,074	2,426	46%
Travel	1,000	534	466	53%
Training & Conferences	3,500	1,540	1,960	44%
Public Education	100	350	(250)	350%
Travel	100	0	100	0%
Training & Conferences	0	350	(350)	
Training-External Parties	3,000	1,637	1,363	55%
Operating Supplies-CPR Classes	2,500	1,637	863	65%
Small Tools & Minor Equipment	300	0	300	0%
Advertising & Printing	200	0	200	0%
Training-Internal Personnel	105,300	98,250	7,050	93%
Operating Supplies	2,000	771	1,229	39%
Small Tools & Minor Equipment	500	559	(59)	112%
Professional Services	0	9,103	(9,103)	
Communications	600	546	54	91%
Travel	2,000	13	1,987	1%
Other Services & Rentals	200	0	200	0%
Training & Conferences	95,000	82,656	12,344	87%
Dues, Subscriptions, & Memberships	5,000	4,602	398	92%
Subtotal	124,400	103,197	21,203	83%
OPERATIONAL EQUIPMENT & SUPPLIES TOTAL	544,900	442,786	102,114	81%
CAPITAL				
Land, Buildings, & Structures				
Leasehold Improvements	20,000	0	20,000	0%
Subtotal	20,000	0	20,000	0%
Machinery & Equipment				
Machinery & Equipment	0	13,697	(13,697)	
Subtotal	0	13,697	(13,697)	0%
CAPITAL TOTAL	20,000	13,697	6,303	68%
TRANSFERS				
Transfer Out-Capital Outlay Fund	1,500,000	1,500,000	0	100%
TRANSFERS TOTAL	1,500,000	1,500,000	0	100%
TOTAL EXPENDITURES	7,297,850	6,926,019	371,831	95%
		94.9%		
Unassigned Beginning Fund Balance	\$ 2,290,000	\$ 2,130,082	(159,918)	
Committed Fund Balance	\$ 500,000	\$ 500,000		
Change in Fund Balance	\$ (1,330,850)	\$ (339,056)	921,868	
Ending Fund Balance	\$ 1,459,150	\$ 2,291,026	761,950	

Variance Notes

Budgeted under Fire & EMS
Budgeted under Fire & EMS
Budgeted under Fire & EMS

Furnaces-Offset with budget for leasehold improvements

2021 BUDGET AMENDMENTS

Account Number	Account Name	Adopted Budget	Amendment	Amended Budget	Notes
522 50 41 0-00	Professional Services	\$ -	\$ 20,000.00	\$ 20,000.00	1/20/2021-Resolution 2021-02 Station 41 Auxiliary Building Demolition
597 00 40 0-00	Transfers-Out To Capital Outlay Fund	\$ 175,000.00	\$ 1,325,000.00	\$ 1,500,000.00	12/15/2021-Resolution 2021-06
597 00 40 0-04	Transfers-Out To Salary Savings Plan Fund	\$ -	\$ 150,000.00	\$ 150,000.00	12/15/2021-Resolution 2021-07
		\$ 175,000.00	\$ 1,495,000.00	\$ 1,670,000.00	