

**2022 GENERAL OPERATING FUND
REVENUE**

	YTD 8/31/2022	2022 Est Actual	2022 Budget	Difference	YTD % of Budget	2022 Estimated % of Budget
Fire Levy	\$ 2,864,001	\$ 5,170,000	\$ 5,170,000	\$ -	55%	100%
Ambulance Transport Service	\$ 716,341	\$ 852,408	\$ 700,000	\$ 152,408	102%	122%
KC EMS Levy	\$ 382,074	\$ 421,700	\$ 421,700	\$ -	91%	100%
Grant Revenue	\$ 37,893	\$ 37,893	\$ 3,000	\$ 34,893	1263%	1263%
Misc. Revenue	\$ 240,412	\$ 257,266	\$ 205,300	\$ 51,966	117%	125%
Total	\$ 4,240,721	\$ 6,739,267	\$ 6,500,000	\$ 239,267	65.2%	103.7%

EXPENDITURES

	YTD 8/31/2022	2022 Est Actual	2022 Budget	Difference	YTD % of Budget	2022 Estimated % of Budget
Personnel (Wages & Benefits)	\$ 2,993,961	\$ 4,459,057	\$ 5,056,100	\$ 597,043	59%	88%
Administration Overhead	\$ 426,345	\$ 689,676	\$ 834,400	\$ 144,724	51%	83%
Operational Equipment & Supplies	\$ 375,845	\$ 585,909	\$ 599,300	\$ 13,391	63%	98%
Capital	\$ -	\$ 30,000	\$ 30,000	\$ -	0%	100%
Transfer-Out to Capial Outlay Fund	\$ -	\$ 175,000	\$ 175,000	\$ -	0%	100%
Total	\$ 3,796,150	\$ 5,939,642	\$ 6,694,800	\$ 755,158	56.7%	88.7%

FUND BALANCE

	YTD 8/31/2022	2022 Est Actual	2022 Budget	Difference
Beginning Fund Balance-Unassigned	\$ 1,641,026	\$ 1,641,026	\$ 3,648,650	\$ (2,007,624)
Beginning Fund Balance-Committed	\$ 645,200	\$ 645,200	\$ 453,044	\$ 192,156
Change in Fund Balance (Rev - Exp)	\$ 444,571	\$ 799,624	\$ (194,800)	\$ 994,424
Ending Fund Balance	\$ 2,730,797	\$ 3,085,850	\$ 3,906,894	\$ (821,044)

2022 BUDGET REPORT

8/31/2022

	2022 Budget	2022 YTD	2022 Estimated Actual	2022 Est Actual vs Budget	YTD % of Budget
REVENUES					
Property Taxes					
Taxes, Real and Property	5,170,000	2,864,001	5,170,000	0	55%
Other Taxes	(5,000)	(18,595)	(18,595)	(13,595)	372%
Subtotal	5,165,000	2,845,406	5,151,405	(13,595)	55%
Excise Taxes in Lieu of Property Tax					
Leasehold Tax	1,800	2,361	2,361	561	131%
Forest/Timber Excise Tax	200	135	135	(65)	67%
Subtotal	2,000	2,496	2,496	496	125%
Fire/EMS Services					
KC EMS Levy	421,700	382,074	421,700	0	91%
Permits and Licenses	0	0	0	0	#DIV/0!
Permits-Outdoor Burning	5,000	2,010	3,015	(1,985)	40%
Permits-Expo Center	1,550	1,870	2,805	1,255	121%
Fire Protection & Emergency Medical Services	16,000	9,787	16,000	0	61%
DNR & State Mobilization Reimbursement-Personnel	0	39,760	39,760	39,760	100%
CPR Class Fees	2,500	2,425	3,638	1,138	97%
Protective Inspection Services-Fire Marshal	158,250	158,250	158,250	0	100%
Plan Review Fees	0	0	0	0	#DIV/0!
Ambulance Transport Services	355,000	272,134	408,201	53,201	77%
Subtotal	960,000	868,311	1,053,369	93,369	90%
Grants & Assistance					
COVID-19 Non-Grant Assistance (US HHS Stimulus)	0	0	0	0	
GEMT Payment Program-Ambulance Transport	345,000	444,207	444,207	99,207	129%
Federal Indirect Grant From Department Of Homeland S	0	34,913	34,913	34,913	
DHS-FEMA Grant	0	0	0	0	
State Grant-Dept of Health	1,500	1,125	1,125	(375)	75%
COVID 19 Testing Reimbursement	0	1,854	1,854	1,854	
Local Grants, Entitlements & Payments	1,500	0	0	(1,500)	0%
Subtotal	348,000	482,100	482,100	134,100	139%
Other Revenues					
Investment Interest	25,000	14,087	21,131	(3,869)	56%
Investment Interest Fee	0	(374)	(561)	(561)	
Gains/Losses on Investments	0	165	247	247	#DIV/0!
Contributions & Donations	0	0	0	0	
Sale of Surplus	0	0	0	0	
Judgements & Settlements	0	26,949	26,949	26,949	Reimbursement for fraudulent N95 masks (2021 purchase)
Miscellaneous Other	0	800	1,200	1,200	
Prior Period Adjustment(s)	0	0	0	0	
Refundable Deposits	0	300	450	450	
Other Custodial Activities	0	482	482	482	
Insurance Recoveries	0	0	0	0	
Subtotal	25,000	42,409	49,898	24,898	170%
Transfers					
Transfer in from Capital Fund	0	0	0	0	
Subtotal	0	0	0	0	
TOTAL REVENUE	6,500,000	4,240,721	6,739,267	239,267	65%
			103.7%		

Variance Notes

2022 BUDGET REPORT

8/31/2022

	2022 Budget	2022 YTD	2022 Estimated Actual	2022 Est Actual vs Budget	YTD % of Budget
EXPENDITURES					
PERSONNEL					
Direct Compensation					
Administration	748,400	389,605	615,964	132,436	52%
Commission	12,500	7,936	11,904	596	63%
Captains & Firefighters	2,455,200	1,578,244	2,368,354	86,846	64%
Fire & EMS Special Rescue	35,000	18,536	27,805	7,195	53%
Volunteers & Chaplains	134,400	23,567	35,350	99,050	18%
Fire Prevention & Investigation	153,000	99,332	148,998	4,002	65%
Public Education	20,000	4,797	7,195	12,805	24%
Training-External Parties	4,000	0	0	4,000	0%
Training-Internal Personnel	280,800	145,877	218,815	61,985	52%
Facilities	7,600	3,402	5,103	2,497	45%
Vehicles & Equipment Maintenance	5,900	3,490	5,235	329	59%
Subtotal	3,856,800	2,274,785	3,444,722	411,910	59%
Indirect Compensation					
Administration	240,400	121,222	171,827	68,573	50%
Commission	1,100	634	950	150	58%
Captains & Firefighters	842,300	529,190	742,743	99,557	63%
Volunteers & Chaplains	16,500	2,885	5,947	10,553	17%
Fire Prevention & Investigation	49,400	32,964	46,946	2,454	67%
Fire Suppression & EMS Training	49,600	32,281	45,921	3,679	65%
Subtotal	1,199,300	719,175	1,014,335	184,965	60%
PERSONNEL TOTAL	5,056,100	2,993,961	4,459,057	596,875	59%
	77.5%	78.9%	75.1%		
ADMINISTRATION OVERHEAD					
Administration & Legislative Support					
Administration	220,300	111,446	165,532	54,768	51%
Operating Supplies	5,000	3,539	5,308	(308)	71%
Small Tools & Minor Equipment	7,500	6,070	9,106	(1,606)	81%
Professional Services	148,200	67,920	101,880	46,320	46%
Bank Service Charges & Cash Management Fees	2,000	814	1,220	780	41%
Advertising & Printing	7,000	3,275	3,275	3,725	47%
Communication	45,600	28,476	42,714	2,886	62%
Taxes & Assessments	100	70	105	(5)	70%
Repairs & Maintenance	0	0	0	0	0%
Other Services	500	0	0	500	0%
Dues, Subscriptions, & Memberships	4,400	1,282	1,923	2,477	29%
Refund of Deposits	0	0	0	0	0%
Other Custodial Services	0	0	0	0	0%
Commission	163,400	89,835	133,105	30,295	55%
Operating Supplies	200	285	427	(227)	142%
Small Tools & Minor Equipment	0	0	0	0	0%
Professional Services	0	0	0	0	0%
Professional Services-Legal	40,000	22,601	33,901	6,099	57%
Professional Services-Election Costs	112,000	60,503	90,754	21,246	54%
Advertising & Printing	7,500	3,151	4,727	2,773	42%
Other Services & Rentals	500	0	0	500	0%
Dues, Subscriptions, & Memberships	3,200	3,295	3,295	(95)	103%
Fire Suppression & EMS	1,000	150	225	775	15%
Advertising & Printing	0	0	0	0	0%
Dues, Subscriptions, & Memberships	1,000	150	225	775	15%
Fire Suppression & EMS Volunteers	600	0	0	600	0%
Dues, Subscriptions, & Memberships	600	0	0	600	0%
Fire Prevention & Investigation	700	185	278	423	26%
Dues, Subscriptions, & Memberships	700	185	278	423	26%
Public Education	2,000	6	9	1,991	0%
Advertising & Printing	2,000	6	9	1,991	0%
Subtotal	388,000	201,622	299,148	88,852	52%
Infrastructure & Facilities					
Operating Supplies	10,000	3,866	10,000	0	39%
Small Tools & Minor Equipment	3,000	2,215	3,000	0	74%
Professional Services	1,000	0	1,000	0	0%
Taxes & Assessments	4,000	2,996	4,000	0	75%
Utilities Services	37,000	19,215	28,822	8,178	52%
Repairs & Maintenance	71,300	37,227	55,841	15,459	52%
Other Services & Rentals	500	127	500	0	0%
Subtotal	126,800	65,647	103,163	23,637	52%
Support Services					
Fire Suppression & EMS	313,700	155,023	282,778	30,922	49%
Professional Services	70,800	39,552	59,328	11,472	56%
Professional Services-Medical	17,700	2,134	3,201	14,499	12%
Professional Services-COVID-19	0	0	0	0	0%
Communications	162,700	109,449	164,174	(1,474)	67%
Insurance	55,000	3,171	55,000	0	6%
Repairs & Maintenance	7,000	683	1,025	5,975	10%
Other Services & Rentals	500	34	50	450	7%
Fire Suppression & EMS Volunteers	3,400	2,985	2,985	415	88%
Professional Services	1,000	691	691	309	69%
Professional Services-Medical	2,400	2,294	2,294	106	96%
Other Services & Rentals	0	0	0	0	0%
Fire Prevention & Investigation	1,600	656	983	617	41%
Professional Services	1,000	60	90	910	6%
Communications	600	596	893	(293)	99%
Other Services & Rentals	0	0	0	0	0%
Public Education	900	413	619	281	46%
Communications	600	413	619	(19)	69%
Other Services & Rentals	300	0	0	300	0%
Subtotal	319,600	159,076	287,365	32,235	50%
ADMINISTRATION OVERHEAD TOTAL	834,400	426,345	689,676	144,724	51%
OPERATIONAL EQUIPMENT & SUPPLIES					
Fire Suppression & EMS					
Operating Supplies	43,500	18,615	27,923	15,577	43%
Operating Supplies-COVID-19	15,000	12,614	15,000	0	84%
Fuel	25,000	15,203	22,804	2,196	61%
Small Tools & Minor Equipment	12,500	2,527	3,791	8,709	20%
Subtotal	96,000	48,959	69,518	26,482	51%
Fire Suppression & EMS-Special Rescue					
Operating Supplies	800	157	800	0	20%
Small Tools & Minor Equipment	10,200	4,015	10,200	0	39%
Subtotal	11,000	4,172	11,000	0	38%
Fire Suppression & EMS-Volunteers & Chaplains					
Operating Supplies	500	344	500	0	69%
Small Tools & Minor Equipment	3,000	2,106	2,106	894	70%
Subtotal	3,500	2,451	2,606	894	70%

Variance Notes

2022 BUDGET REPORT

8/31/2022

	2022 Budget	2022 YTD	2022 Estimated Actual	2022 Est Actual vs Budget	YTD % of Budget
Fire Prevention & Investigation					
Operating Supplies	400	8	400	0	2%
Small Tools & Minor Equipment	1,500	559	1,500	0	37%
Subtotal	1,900	567	1,900	0	30%
Public Education					
Operating Supplies	3,500	147	3,500	0	4%
Small Tools & Minor Equipment	300	0	300	0	0%
Subtotal	3,800	147	3,800	0	4%
Vehicles & Equipment Maintenance					
Operating Supplies	5,000	627	941	4,059	13%
Small Tools & Minor Equipment	8,000	2,979	8,000	0	37%
Professional Services	1,500	0	0	1,500	0%
Repairs & Maintenance	235,500	159,409	235,500	0	68%
Subtotal	250,000	163,016	244,441	5,559	65%
Uniforms & PPE					
Administration	9,000	6,378	9,000	0	71%
Uniforms	9,000	6,378	9,000	0	71%
Fire Suppression & EMS	39,500	26,762	39,791	(291)	68%
Uniforms & PPE	37,000	24,901	37,000	0	67%
Uniform Maintenance	2,500	1,861	2,791	(291)	74%
Fire Suppression & EMS-Volunteers & Chaplains	3,000	5,015	5,015	(2,015)	
Uniforms & PPE	3,000	5,015	5,015	(2,015)	
Uniform Maintenance	0	0	0	0	
Subtotal	51,500	38,156	53,806	(2,306)	74%
Training & Travel					
Administration	9,000	3,959	7,684	1,316	44%
Travel	5,000	3,684	3,684	1,316	74%
Training & Conferences	4,000	275	4,000	0	7%
Commission	5,000	47	71	4,930	1%
Travel	2,500	0	0	2,500	0%
Training & Conferences	2,500	47	71	2,430	2%
Fire Suppression & EMS	500	0	0	500	0%
Travel	500	0	0	500	0%
Fire Prevention & Investigation	5,000	2,581	5,000	0	52%
Travel	1,000	622	1,000	0	62%
Training & Conferences	4,000	1,959	4,000	0	49%
Public Education	100	0	0	100	0%
Travel	100	0	0	100	0%
Training & Conferences	0	0	0	0	
Training-External Parties	3,000	998	1,498	1,502	33%
Operating Supplies-CPR Classes	2,500	651	977	1,523	26%
Small Tools & Minor Equipment	300	347	521	(221)	116%
Advertising & Printing	200	0	0	200	0%
Training-Internal Personnel	159,000	110,791	184,585	(25,585)	70%
Operating Supplies	2,000	974	2,000	0	49%
Small Tools & Minor Equipment	500	2,605	2,605	(2,105)	521%
Professional Services	12,500	38,442	38,442	(25,942)	
Communications	600	295	442	158	49%
Travel	2,000	0	0	2,000	0%
Other Services & Rentals	200	0	0	200	0%
Training & Conferences	136,200	63,579	136,200	0	47%
Dues, Subscriptions, & Memberships	5,000	4,897	4,897	103	98%
Subtotal	181,600	118,377	198,838	(17,238)	65%
OPERATIONAL EQUIPMENT & SUPPLIES TOTAL	599,300	375,845	585,909	13,391	63%
CAPITAL					
Land, Buildings, & Structures					
Leasehold Improvements	30,000	0	30,000	0	0%
Subtotal	30,000	0	30,000	0	0%
Machinery & Equipment					
Machinery & Equipment	0	0	0	0	0%
Subtotal	0	0	0	0	0%
CAPITAL TOTAL	30,000	0	30,000	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	6,694,800	3,796,150	5,939,642	754,990	57%
		56.7%	88.7%		
Unassigned Beginning Fund Balance	\$ 3,648,650	\$ 1,641,026	\$ 1,641,026	(2,007,624)	
Committed Fund Balance	\$ 453,044	\$ 645,200	\$ 645,200	192,156	
Change in Fund Balance	\$ (194,800)	\$ 444,571	\$ 799,624	994,424	
Ending Fund Balance	\$ 3,906,894	\$ 2,730,797	\$ 3,085,850	(1,013,200)	

Variance Notes

Offset with budget for volunteer training overtime