

**2022 GENERAL OPERATING FUND
REVENUE**

	YTD 9/30/2022	2022 Est Actual	2022 Budget	Difference	YTD % of Budget	2022 Estimated % of Budget
Fire Levy \$	2,933,578	\$ 5,170,000	\$ 5,170,000	\$ -	57%	100%
Ambulance Transport Service \$	765,477	\$ 867,501	\$ 700,000	\$ 167,501	109%	124%
KC EMS Levy \$	384,234	\$ 421,700	\$ 421,700	\$ -	91%	100%
Grant Revenue \$	37,893	\$ 37,893	\$ 3,000	\$ 34,893	1263%	1263%
Misc. Revenue \$	248,313	\$ 258,948	\$ 205,300	\$ 53,648	121%	126%
Total \$	4,369,494	\$ 6,756,042	\$ 6,500,000	\$ 256,042	67.2%	103.9%

EXPENDITURES

	YTD 9/30/2022	2022 Est Actual	2022 Budget	Difference	YTD % of Budget	2022 Estimated % of Budget
Personnel (Wages & Benefits) \$	3,355,244	\$ 4,483,042	\$ 5,056,100	\$ 573,058	66%	89%
Administration Overhead \$	483,413	\$ 696,232	\$ 834,400	\$ 138,168	58%	83%
Operational Equipment & Supplies \$	475,682	\$ 600,250	\$ 599,300	\$ (950)	79%	100%
Capital \$	1,078	\$ 30,000	\$ 30,000	\$ -	4%	100%
Transfer-Out to Capial Outlay Fund \$	-	\$ 175,000	\$ 175,000	\$ -	0%	100%
Total \$	4,315,418	\$ 5,984,524	\$ 6,694,800	\$ 710,276	64.5%	89.4%

FUND BALANCE

	YTD 9/30/2022	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 \$	644,400	\$ 644,400	\$ 453,044	\$ 191,356
Change in Fund Balance (Rev - Exp) \$	54,077	\$ 771,518	\$ (194,800)	\$ 966,318
Ending Fund Balance \$	2,339,502	\$ 3,056,943	\$ 3,906,894	\$ (849,951)

2022 BUDGET REPORT

9/30/2022

	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	2,933,578	5,170,000	0	57%
Other Taxes	(5,000)	(18,595)	(18,595)	(13,595)	372%
Subtotal	5,165,000	2,914,983	5,151,405	(13,595)	56%
Excise Taxes in Lieu of Property Tax					
Leasehold Tax	1,800	2,436	2,436	636	135%
Forest/Timber Excise Tax	200	135	135	(65)	67%
Subtotal	2,000	2,571	2,571	571	129%
Fire/EMS Services					
KC EMS Levy	421,700	384,234	421,700	0	91%
Permits and Licenses	0	0	0	0	#DIV/0!
Permits-Outdoor Burning	5,000	2,010	2,680	(2,320)	40%
Permits-Expo Center	1,550	2,300	3,067	1,517	148%
Fire Protection & Emergency Medical Services	16,000	13,747	16,000	0	86%
DNR & State Mobilization Reimbursement-Personnel	0	39,760	39,760	39,760	100%
CPR Class Fees	2,500	2,650	3,533	1,033	106%
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	306,072	408,096	53,096	86%
Subtotal	960,000	909,024	1,053,087	93,087	95%
Grants & Assistance					
COVID-19 Non-Grant Assistance (US HHS Stimulus)	0	0	0	0	
GEMT Payment Program-Ambulance Transport	345,000	459,404	459,404	114,404	133%
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	497,297	497,297	149,297	143%
Other Revenues					
Investment Interest	25,000	17,164	22,886	(2,114)	69%
Investment Interest Fee	0	(426)	(568)	(568)	
Gains/Losses on Investments	0	171	228	228	#DIV/0!
Contributions & Donations	0	100	133	133	
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	879	1,172	1,172	
Prior Period Adjustment(s)	0	0	0	0	
Refundable Deposits	0	300	400	400	
Other Custodial Activities	0	482	482	482	
Insurance Recoveries	0	0	0	0	
Subtotal	25,000	45,619	51,682	26,682	182%
Transfers					
Transfer in from Capital Fund	0	0	0	0	
Subtotal	0	0	0	0	
TOTAL REVENUE	6,500,000	4,369,494.48	6,756,042	256,042	67%
			103.9%		

Variance Notes

2022 BUDGET REPORT

9/30/2022

	2022 Budget	2022 YTD	2022 Estimated Actual	2022 Est Actual vs Budget	YTD % of Budget
EXPENDITURES					
PERSONNEL					
Direct Compensation					
Administration	748,400	441,717	623,007	125,393	59%
Commission	12,500	9,344	12,459	41	75%
Captains & Firefighters	2,455,200	1,785,581	2,397,481	57,719	73%
Fire & EMS Special Rescue	35,000	20,859	27,812	7,188	60%
Volunteers & Chaplains	134,400	26,267	35,023	99,377	20%
Fire Prevention & Investigation	153,000	111,748	148,998	4,002	73%
Public Education	20,000	4,797	6,396	13,604	24%
Training-External Parties	4,000	0	0	4,000	0%
Training-Internal Personnel	280,800	158,954	211,939	68,861	57%
Facilities	7,600	3,726	4,968	2,632	49%
Vehicles & Equipment Maintenance	5,900	3,977	5,303	298	67%
Subtotal	3,856,800	2,566,970	3,473,384	383,266	67%
Indirect Compensation					
Administration	240,400	132,002	170,190	70,210	55%
Commission	1,100	741	988	112	67%
Captains & Firefighters	842,300	580,859	740,451	101,849	69%
Volunteers & Chaplains	16,500	3,091	5,922	10,578	19%
Fire Prevention & Investigation	49,400	36,326	46,768	2,632	74%
Fire Suppression & EMS Training	49,600	35,254	45,339	4,261	71%
Subtotal	1,199,300	788,274	1,009,658	189,642	66%
PERSONNEL TOTAL	5,056,100	3,355,244	4,483,042	572,908	66%
	77.5%	77.8%	74.9%		
ADMINISTRATION OVERHEAD					
Administration & Legislative Support					
Administration	220,300	120,574	159,673	60,627	55%
Operating Supplies	5,000	4,193	5,590	(590)	84%
Small Tools & Minor Equipment	7,500	6,143	8,190	(690)	82%
Professional Services	148,200	72,858	97,144	51,056	49%
Bank Service Charges & Cash Management Fees	2,000	932	1,242	758	47%
Advertising & Printing	7,000	3,275	3,275	3,725	47%
Communication	45,600	31,822	42,429	3,171	70%
Taxes & Assessments	100	70	93	7	70%
Repairs & Maintenance	0	0	0	0	0%
Other Services	500	0	0	500	0%
Dues, Subscriptions, & Memberships	4,400	1,282	1,710	2,690	29%
Refund of Deposits	0	0	0	0	0%
Other Custodial Services	0	0	0	0	0%
Commission	163,400	99,775	131,935	31,465	61%
Operating Supplies	200	285	380	(180)	142%
Small Tools & Minor Equipment	0	0	0	0	0%
Professional Services	0	0	0	0	0%
Professional Services-Legal	40,000	26,864	35,818	4,182	67%
Professional Services-Election Costs	112,000	65,702	87,603	24,397	59%
Advertising & Printing	7,500	3,629	4,838	2,662	48%
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	200	800	15%
Advertising & Printing	0	0	0	0	0%
Dues, Subscriptions, & Memberships	1,000	150	200	800	15%
Fire Suppression & EMS Volunteers	600	0	0	600	0%
Dues, Subscriptions, & Memberships	600	0	0	600	0%
Fire Prevention & Investigation	700	185	247	453	26%
Dues, Subscriptions, & Memberships	700	185	247	453	26%
Public Education	2,000	6	8	1,992	0%
Advertising & Printing	2,000	6	8	1,992	0%
Subtotal	388,000	220,689	292,062	95,938	57%
Infrastructure & Facilities					
Operating Supplies	10,000	3,873	10,000	0	39%
Small Tools & Minor Equipment	3,000	3,808	3,000	0	127%
Professional Services	1,000	0	1,000	0	0%
Taxes & Assessments	4,000	2,996	4,000	0	75%
Utilities Services	37,000	21,867	29,156	7,844	59%
Repairs & Maintenance	71,300	39,393	52,524	18,776	55%
Other Services & Rentals	500	127	500	0	0%
Subtotal	126,800	72,065	100,180	26,620	57%
Support Services					
Fire Suppression & EMS	313,700	186,477	299,408	14,292	59%
Professional Services	70,800	50,688	67,584	3,216	72%
Professional Services-Medical	17,700	7,259	9,679	8,021	41%
Professional Services-COVID-19	0	0	0	0	0%
Communications	162,700	124,643	166,190	(3,490)	77%
Insurance	55,000	3,171	55,000	0	6%
Repairs & Maintenance	7,000	683	911	6,089	10%
Other Services & Rentals	500	34	45	455	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	743	990	610	46%
Professional Services	1,000	60	80	920	6%
Communications	600	683	910	(310)	114%
Other Services & Rentals	0	0	0	0	0%
Public Education	900	455	606	294	51%
Communications	600	455	606	(6)	76%
Other Services & Rentals	300	0	0	300	0%
Subtotal	319,600	190,659	303,990	15,610	60%
ADMINISTRATION OVERHEAD TOTAL	834,400	483,413	696,232	138,168	58%
OPERATIONAL EQUIPMENT & SUPPLIES					
Fire Suppression & EMS					
Operating Supplies	43,500	23,166	30,887	12,613	53%
Operating Supplies-COVID-19	15,000	12,614	15,000	0	84%
Fuel	25,000	17,278	23,037	1,963	69%
Small Tools & Minor Equipment	12,500	2,527	3,370	9,130	20%
Subtotal	96,000	55,584	72,294	23,706	58%
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	561	500	0	112%
Small Tools & Minor Equipment	3,000	2,106	2,106	894	70%
Subtotal	3,500	2,667	2,606	894	76%

Variance Notes

2022 BUDGET REPORT

9/30/2022

	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	1,105	3,500	0	32%
Small Tools & Minor Equipment	300	0	300	0	0%
Subtotal	3,800	1,105	3,800	0	29%
Vehicles & Equipment Maintenance					
Operating Supplies	5,000	643	857	4,143	13%
Small Tools & Minor Equipment	8,000	2,781	8,000	0	35%
Professional Services	1,500	3,254	3,254	(1,754)	217%
Repairs & Maintenance	235,500	176,699	235,500	0	75%
Subtotal	250,000	183,376	247,611	2,389	73%
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	35,079	37,593	1,907	89%
Uniforms & PPE	37,000	30,731	31,794	5,206	83%
Uniform Maintenance	2,500	4,349	5,798	(3,298)	174%
Fire Suppression & EMS-Volunteers & Chaplains	3,000	5,206	5,206	(2,206)	
Uniforms & PPE	3,000	5,206	5,206	(2,206)	
Uniform Maintenance	0	0	0	0	
Subtotal	51,500	46,663	51,798	(298)	91%
Training & Travel					
Administration	9,000	4,581	8,306	694	51%
Travel	5,000	4,306	4,306	694	86%
Training & Conferences	4,000	275	4,000	0	7%
Commission	5,000	47	63	4,937	1%
Travel	2,500	0	0	2,500	0%
Training & Conferences	2,500	47	63	2,437	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	1,022	1,363	1,637	34%
Operating Supplies-CPR Classes	2,500	651	868	1,632	26%
Small Tools & Minor Equipment	300	371	495	(195)	124%
Advertising & Printing	200	0	0	200	0%
Training-Internal Personnel	159,000	173,316	194,509	(35,509)	109%
Operating Supplies	2,000	1,566	2,000	0	78%
Small Tools & Minor Equipment	500	2,605	2,605	(2,105)	521%
Professional Services	12,500	48,359	48,359	(35,859)	
Communications	600	337	449	151	56%
Travel	2,000	0	0	2,000	0%
Other Services & Rentals	200	0	0	200	0%
Training & Conferences	136,200	115,553	136,200	0	85%
Dues, Subscriptions, & Memberships	5,000	4,897	4,897	103	98%
Subtotal	181,600	181,547	209,241	(27,641)	100%
OPERATIONAL EQUIPMENT & SUPPLIES TOTAL	599,300	475,682	600,250	(950)	79%
CAPITAL					
Land, Buildings, & Structures					
Leasehold Improvements	30,000	1,078	30,000	0	4%
Subtotal	30,000	1,078	30,000	0	4%
Machinery & Equipment					
Machinery & Equipment	0	0	0	0	0%
Subtotal	0	0	0	0	0%
CAPITAL TOTAL	30,000	1,078	30,000	0	4%
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	4,315,417.60	5,984,524	710,126	64%
		64.5%	89.4%		
Unassigned Beginning Fund Balance	\$ 3,648,650	\$ 1,641,026	\$ 1,641,026	(2,007,624)	
Committed Fund Balance	\$ 453,044	\$ 644,400	\$ 644,400	191,356	
Change in Fund Balance	\$ (194,800)	\$ 54,077	\$ 771,518	966,318	
Ending Fund Balance	\$ 3,906,894	\$ 2,339,502	\$ 3,056,943	(1,041,307)	

Variance Notes

Offset with budget for volunteer training overtime