Fire Department

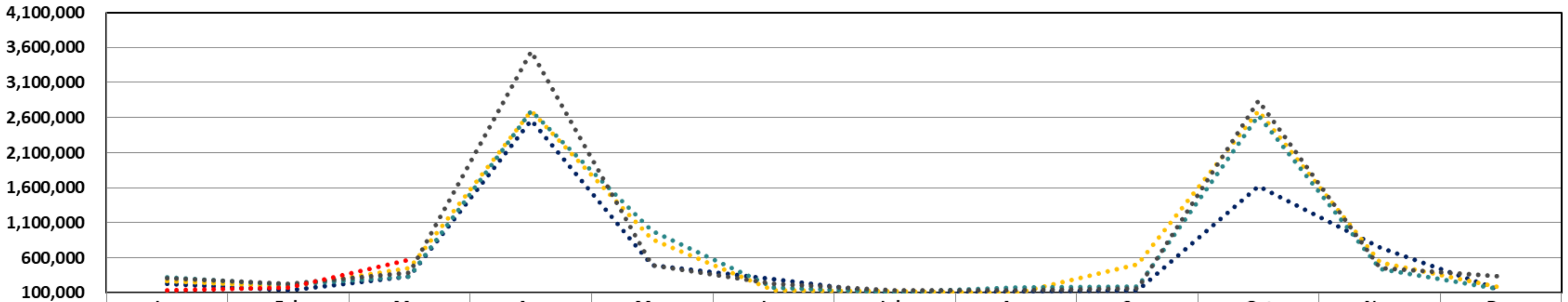
Financial Report

Q1 2026

By Finance & HR Director Buckley

2026 Operating Fund Monthly Revenues

Monthly Revenues Comparison

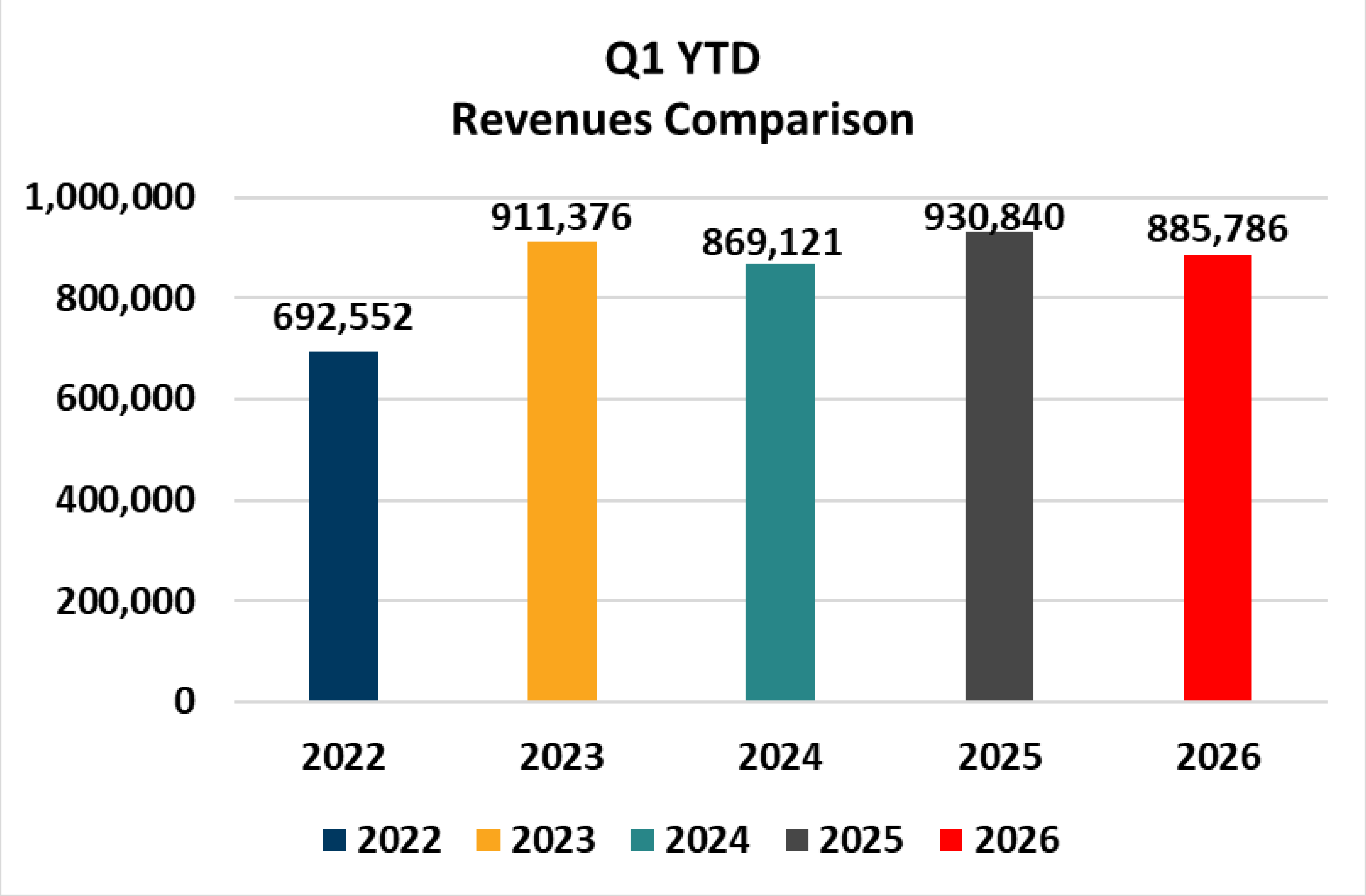


	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec
2022	231,590	129,237	331,725	2,565,632	490,481	289,183	78,275	124,597	128,773	1,620,590	750,560	136,673
2023	273,872	182,170	455,334	2,699,324	867,691	136,280	118,184	96,767	511,526	2,690,023	529,224	170,349
2024	314,871	215,709	338,541	2,695,866	986,310	171,269	111,334	177,599	184,788	2,628,885	443,362	150,407
2025	310,288	230,159	390,393	3,546,281	499,150	224,735	138,080	132,481	162,307	2,837,723	453,375	337,894
2026	138,588	172,658	574,540									

2026 Operating Fund Revenue Summary

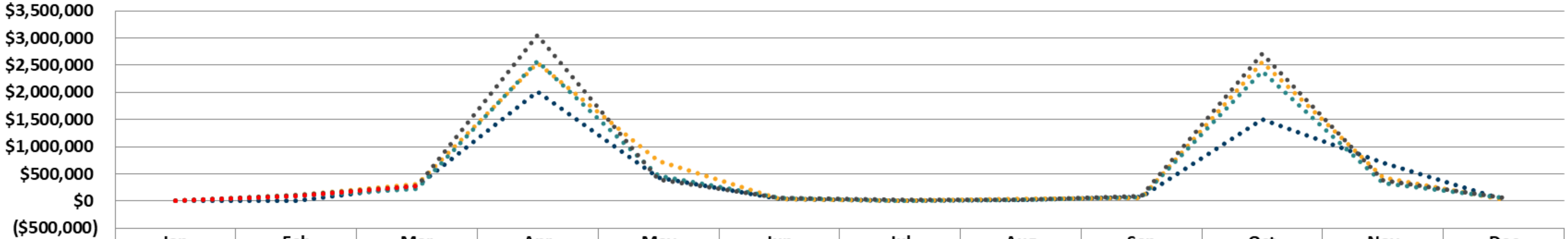
REVENUE	2026 Budget	Q1 2026	+/- Budget	% Budget
Property Taxes-Fire Levy	7,712,790	390,364	-7,322,426	5%
Other Taxes (Refunds, Leasehold, Forest & Timber)	-41,500	-6,540	34,960	16%
KC BLS & MIH Allocations	565,000	0	-565,000	0%
Permits	2,000	700	-1,300	35%
Grants	775	965	190	125%
Fire Marshal Service	189,147	189,147	0	100%
BLS Transport Service	475,000	152,481	-322,519	32%
BLS Transport Service-GEMT	400,000	94,204	-305,796	24%
Investment Interest	175,000	59,000	-116,000	34%
Other Misc (KC FPS,EMS Standby,CPR Class Fees, Surpl	75,900	5,464	-70,436	7%
Total Revenue	9,554,112	885,786	-8,668,326	9%

2026 Operating Fund YTD Revenues



Property Tax Revenue

Current Year Property Tax Revenue Collection

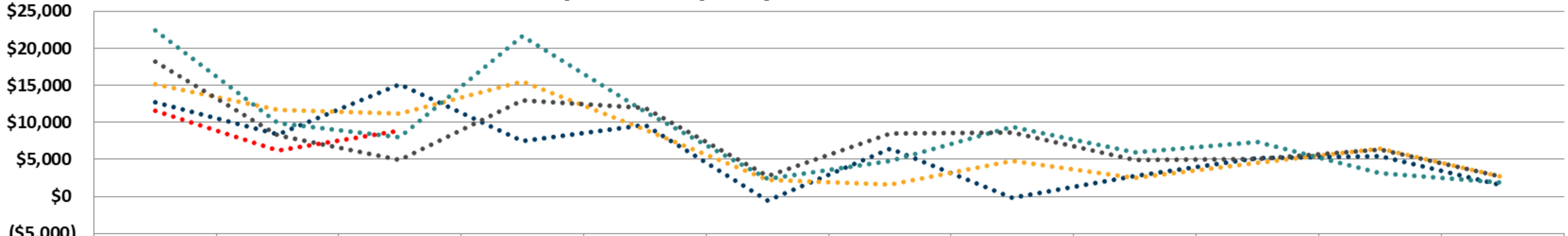


	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2022	-	11,514	269,768	2,011,669	429,902	38,649	13,038	22,795	66,922	1,504,727	695,824	18,391
2023	(1,189)	106,072	318,427	2,545,614	737,364	41,495	13,001	37,259	60,586	2,560,385	434,890	23,395
2024	(1,064)	95,505	226,842	2,575,791	466,453	60,360	5,397	17,386	74,880	2,387,443	335,112	49,177
2025	(600)	101,609	271,171	3,051,884	401,860	62,862	18,903	17,455	83,361	2,710,629	379,614	52,014
2026	-	85,489	271,026									

2022 2023 2024 2025 2026

Property Tax Revenue

Delinquent Property Tax Revenue Collection

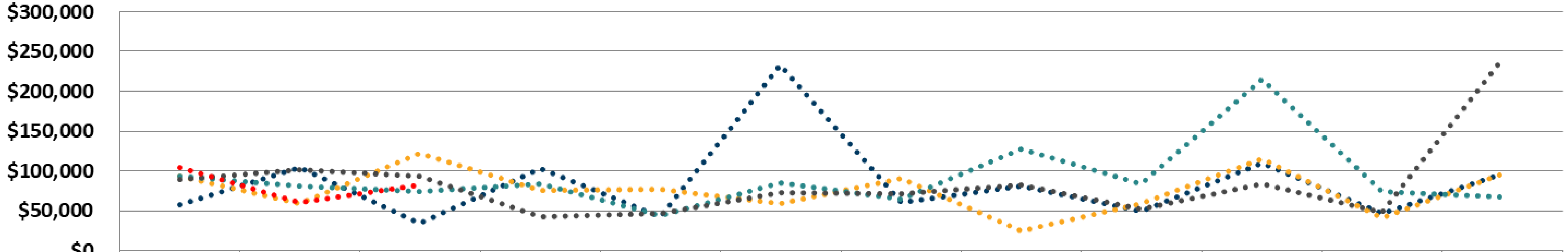


	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2022	12,654	8,315	15,140	7,479	9,628	(604)	6,426	(203)	2,697	5,195	5,463	1,448
2023	15,145	11,723	11,184	15,493	9,074	2,262	1,675	4,775	2,515	4,505	6,500	2,653
2024	22,420	9,940	7,986	21,652	11,385	2,352	4,801	9,385	5,988	7,315	3,127	1,842
2025	18,188	8,233	4,989	13,000	11,985	2,713	8,522	8,611	4,964	5,032	6,321	2,650
2026	11,539	6,169	8,921									

2022 2023 2024 2025 2026

Transport Revenue

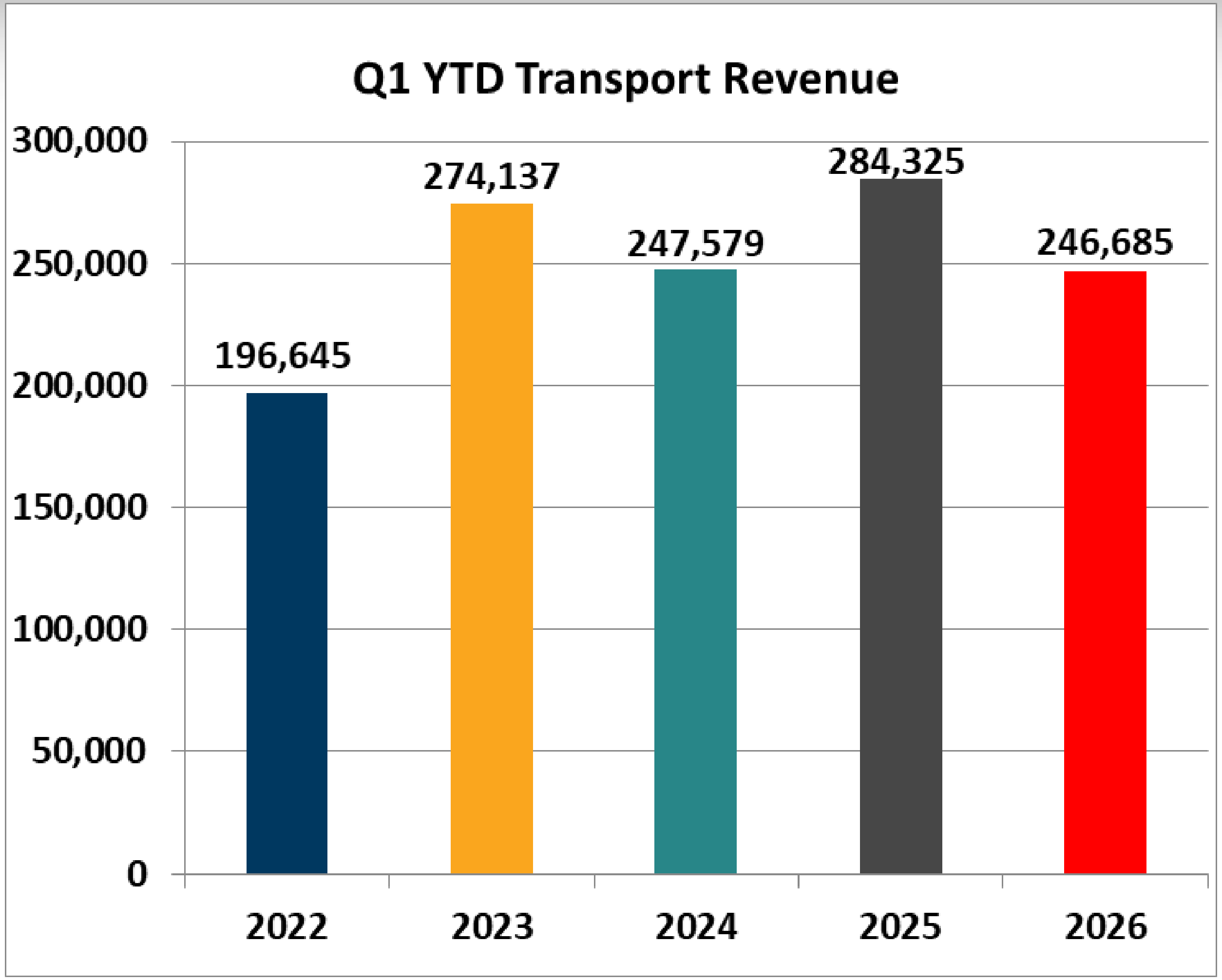
Monthly Transport Revenue Comparison



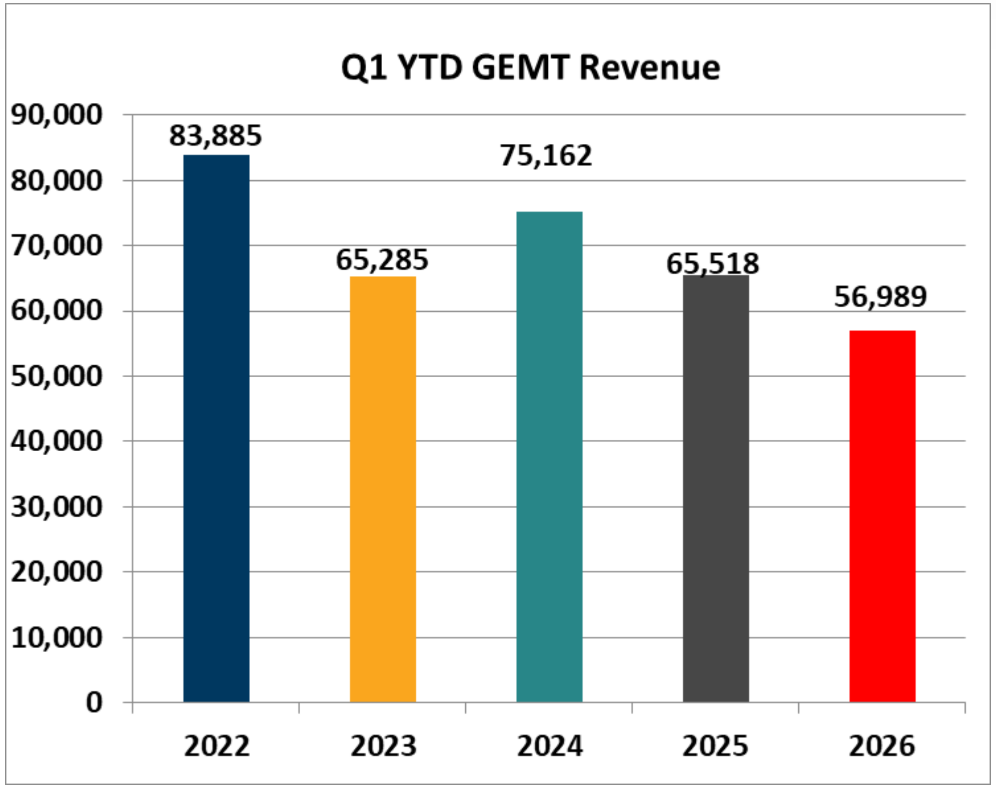
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2022	57,351	104,738	34,555	103,247	42,224	232,453	60,416	81,356	49,136	109,035	46,283	95,872
2023	92,856	58,569	122,712	75,736	77,206	59,765	90,319	24,791	58,498	115,011	41,730	96,552
2024	92,840	80,425	74,315	84,274	43,921	85,354	64,628	126,896	83,819	215,284	74,119	66,721
2025	88,950	102,156	93,219	42,952	46,810	73,451	71,239	81,868	52,577	83,620	48,415	240,024
2026	104,387	60,042	82,256									

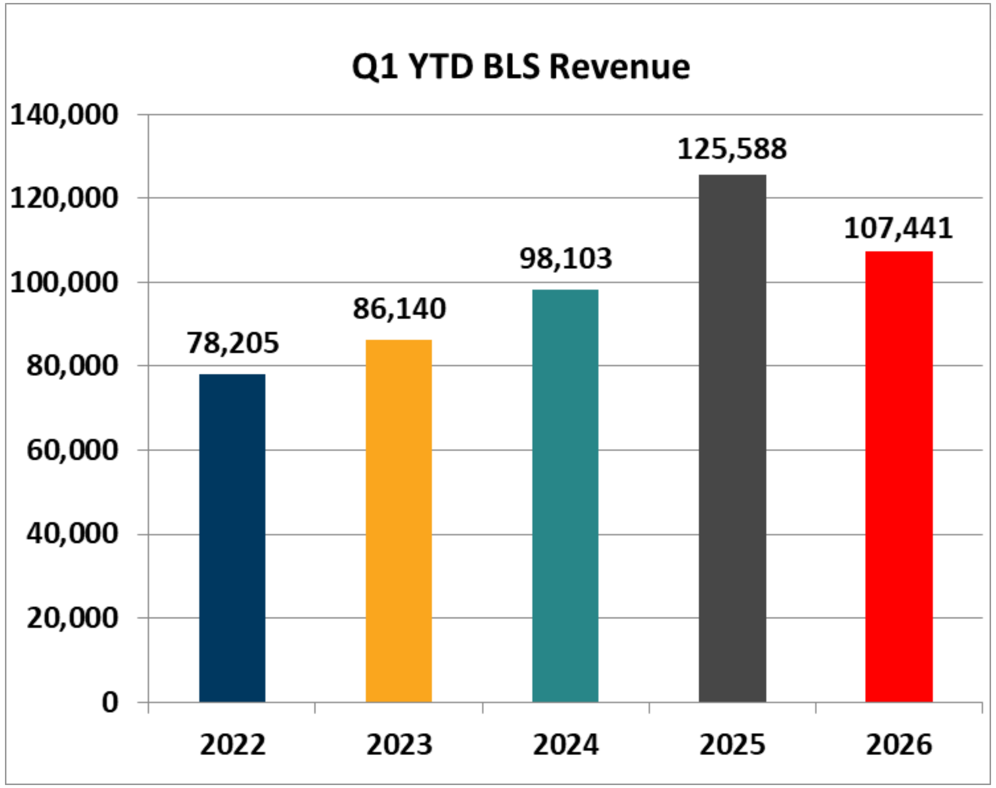
2022 2023 2024 2025 2026

Transport Revenue



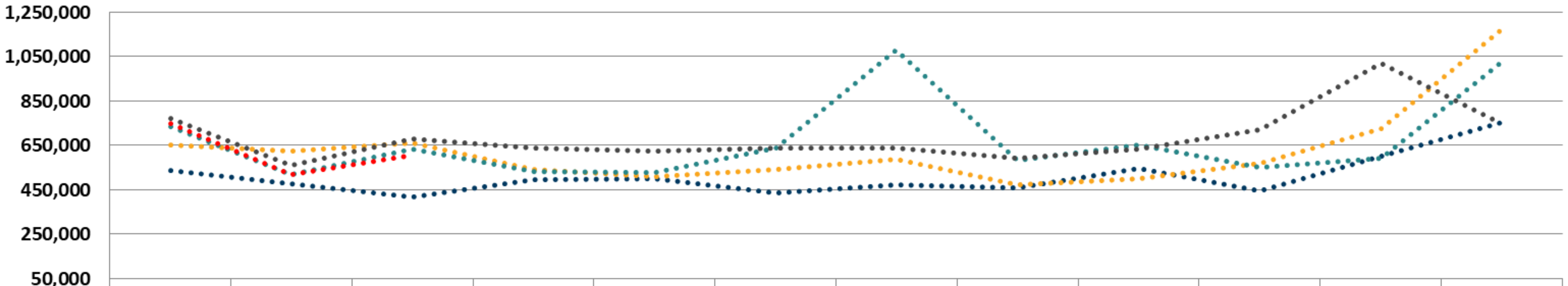
Transport Revenue





2026 Operating Fund Monthly Expenses

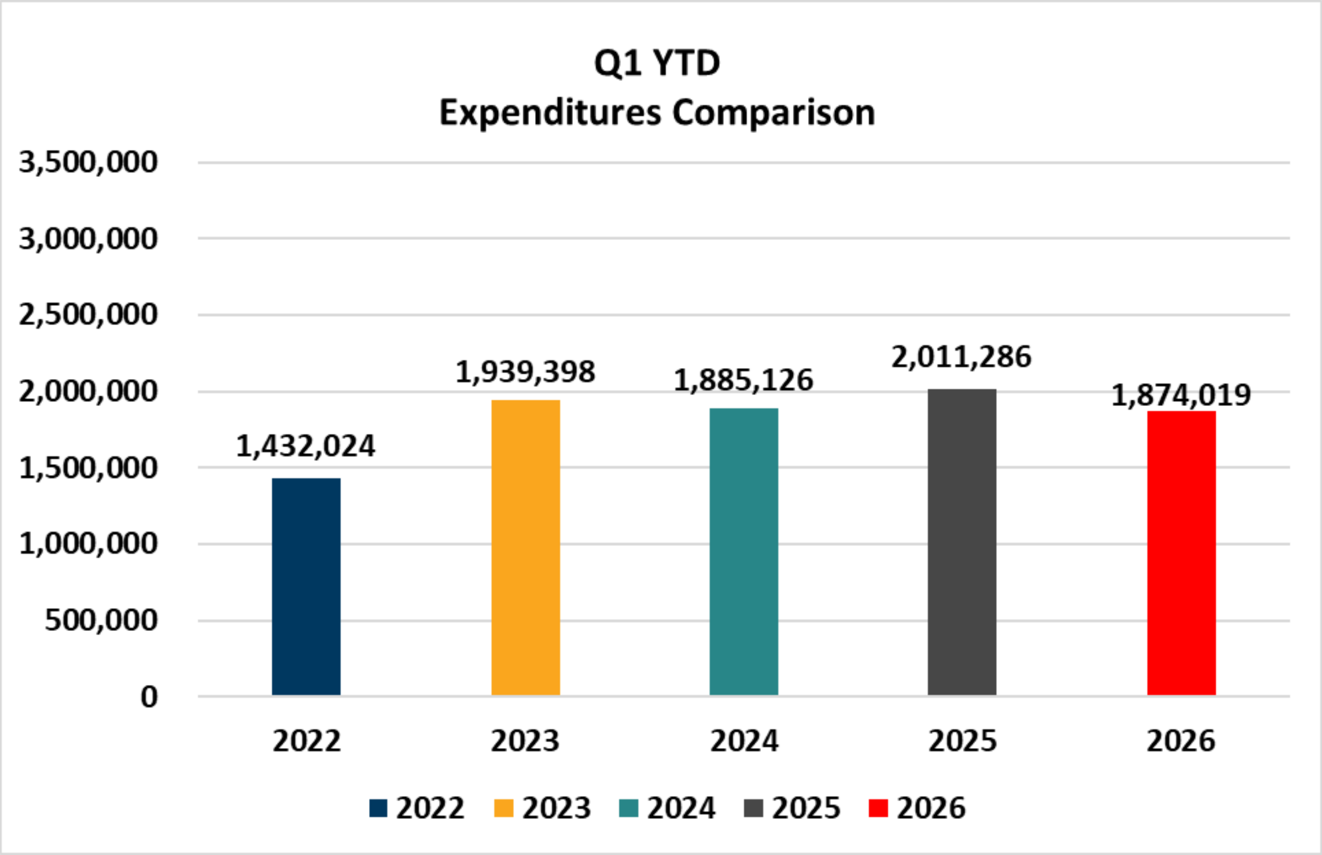
Monthly Expenditures Comparison



	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec
2022	537,814	478,142	416,068	495,170	500,809	435,860	471,329	461,003	544,957	445,075	602,359	755,187
2023	652,857	626,607	659,934	543,260	508,763	539,657	586,794	470,972	498,504	570,750	724,461	1,170,013
2024	734,066	516,689	634,371	531,051	526,831	637,029	1,079,531	585,072	652,984	552,024	593,655	1,024,372
2025	770,796	562,009	678,481	638,972	626,155	637,095	636,321	594,489	634,929	719,391	1,018,934	747,035
2026	750,297	518,804	604,918									

2022 2023 2024 2025 2026

2026 Operating Fund Monthly Expenses

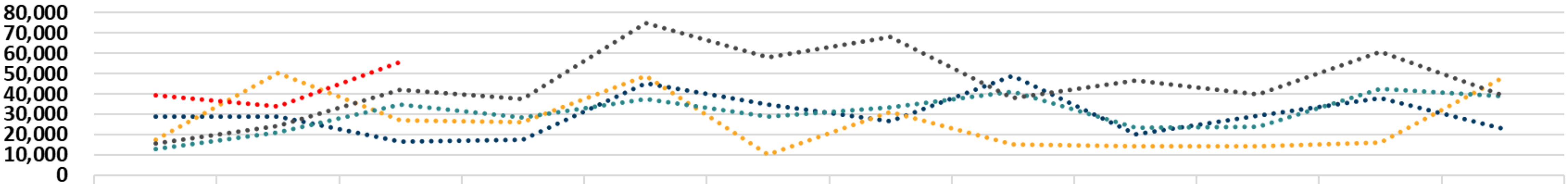


2026 Operating Fund Expense Summary

EXPENDITURES	2026 Budget	Q1 2026	+/- Budget	% Budget
Personnel (Wages & Benefits)	6,988,782	1,639,292	-5,349,490	23%
Administration	401,620	14,287	-387,334	4%
Board of Commissioners	116,710	25,974	-90,736	22%
Fire Suppression & EMS	666,360	81,744	-584,616	12%
Special Rescue Operations	13,500	1,953	-11,547	14%
Chaplains	200	0	-200	0%
Fire Marshal Office	25,800	1,214	-24,586	5%
Public Education	13,850	236	-13,614	2%
Training - External (CPR Classes)	3,500	0	-3,500	0%
Training - Internal	192,300	9,484	-182,816	5%
Facilities	284,790	29,945	-254,845	11%
Vehicle & Equipment Maintenance	346,500	57,268	-289,232	17%
Capital Leases-Buildings	50,200	12,623	-37,577	25%
Transfer Out-Contribution to Capital Outlay Fund	450,000	0	-450,000	-
Total Expenditures from Unassigned Fund Balance	9,534,912	1,869,219	-7,665,693	20%
Total Expenditures from Committed Fund Balance	19,200	4,800	-14,400	25%
Total Expenditures	9,554,112	1,874,019	-7,680,093	19.6%

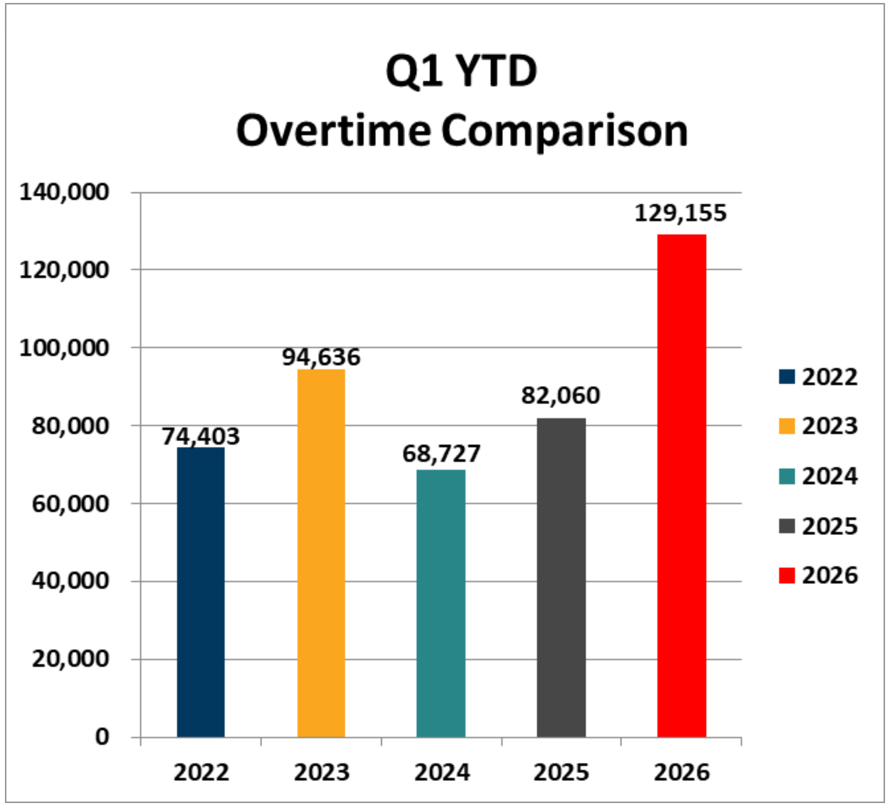
2026 Overtime Expenses

Overtime Comparison



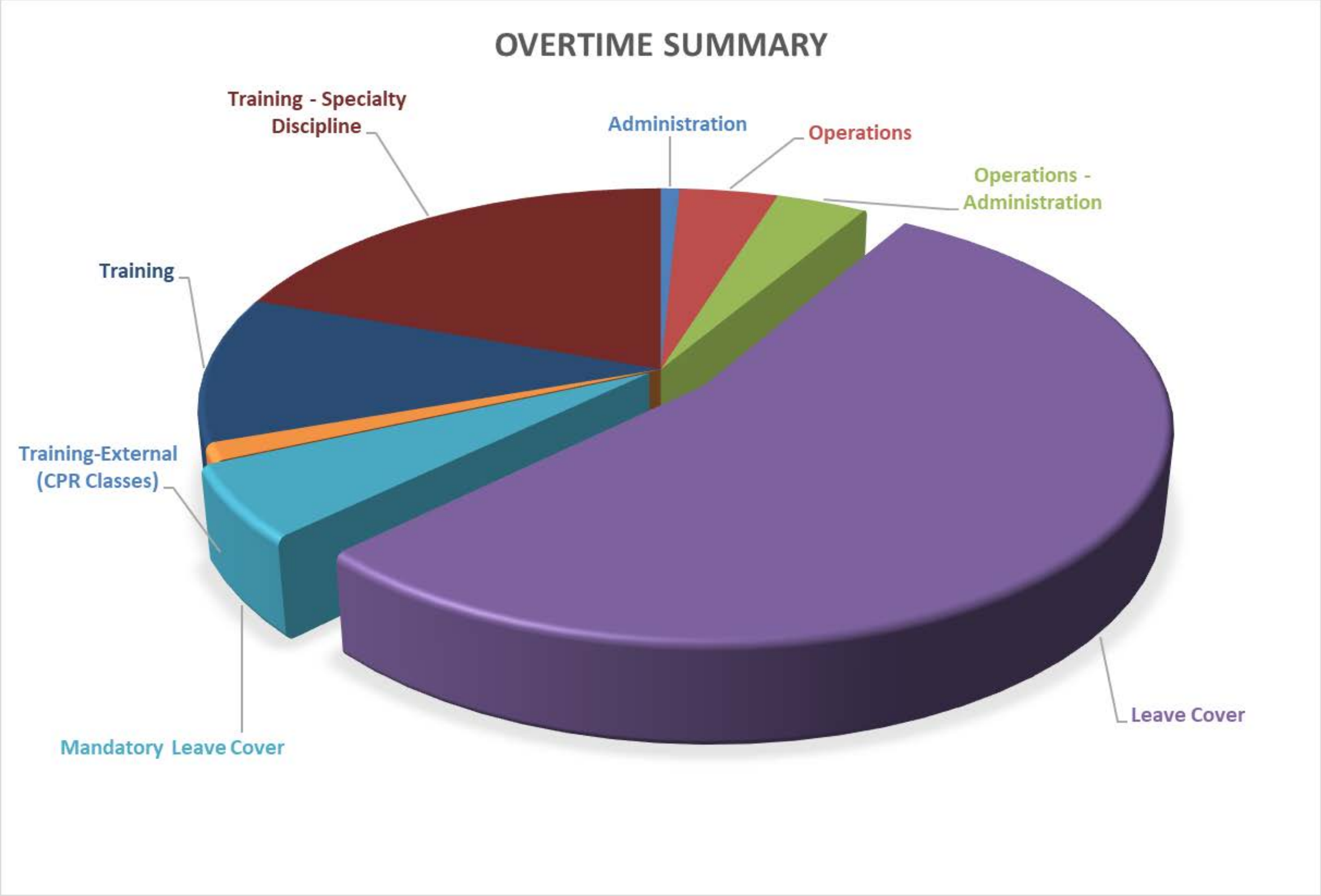
	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec
2022	28,918	29,106	16,379	17,454	45,206	34,973	26,463	48,741	20,194	29,456	37,810	22,742
2023	17,386	50,198	27,052	26,015	48,895	10,227	31,121	15,009	14,162	14,442	16,204	48,244
2024	12,784	21,326	34,616	28,583	37,713	28,908	33,462	41,033	23,649	23,928	42,533	39,047
2025	15,804	24,117	42,138	37,541	74,966	58,179	68,054	38,210	46,818	39,845	60,834	39,164
2026	39,319	34,078	55,758									

2026 Overtime Expenses



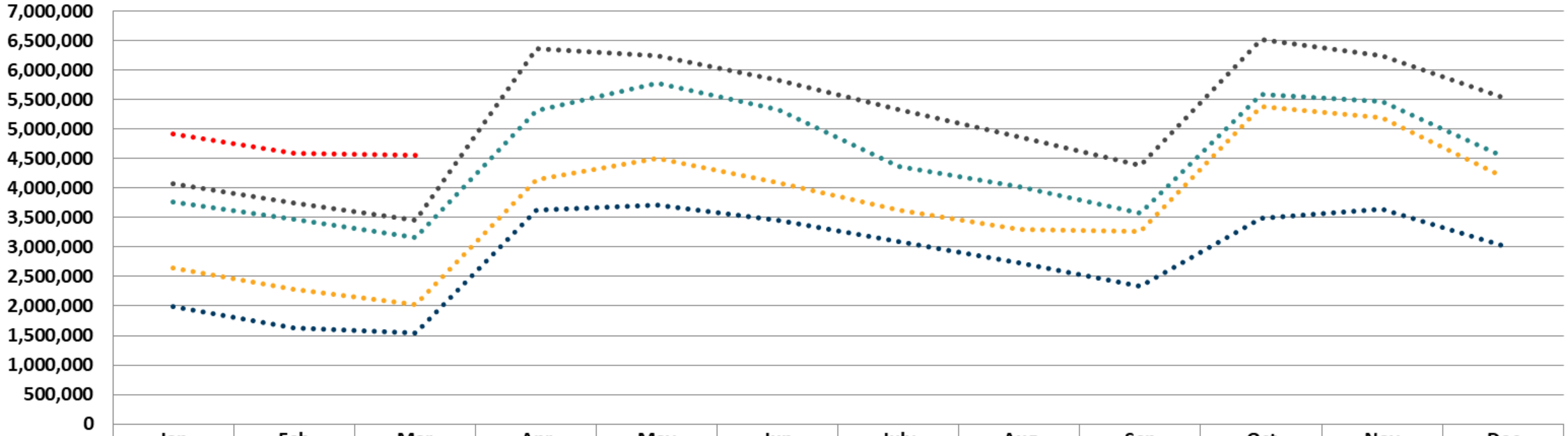
OVERTIME	2026 Budget	Q1 2026	% Budget	YE Budget
Administration	10,000	985	10%	3,941
Event - EMS	14,800	0	0%	0
Facilities	6,400	152	2%	608
Fire Marshal	10,000	0	0%	0
Fleet	17,000	751	4%	3,003
Operations	59,000	5,179	9%	20,715
Operations - Administration	37,000	4,752	13%	19,007
Leave Cover	210,000	69,590	33%	278,358
Mandatory Leave Cover	63,000	7,092	11%	28,366
Public Education	26,000	0	0%	0
Training - External (CPR Classes)	10,200	1,677	16%	6,707
Training	88,900	14,067	16%	56,268
Training - Specialty Discipline	101,000	24,912	25%	99,646
Total Overtime	653,300	129,155	20%	516,620

2026 Overtime Expenses



2026 Operating Fund Cash Balance

Cash Balance Comparison



	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec
2022	1,984,727	1,635,752	1,550,516	3,618,562	3,717,780	3,461,653	3,092,957	2,730,782	2,339,562	3,487,606	3,634,879	3,016,366
2023	2,636,605	2,285,590	2,018,636	4,140,857	4,499,026	4,095,088	3,625,679	3,293,619	3,262,911	5,381,289	5,185,317	4,184,893
2024	3,765,432	3,464,408	3,168,738	5,313,557	5,773,032	5,334,342	4,359,174	4,018,736	3,579,216	5,589,611	5,467,785	4,536,143
2025	4,075,315	3,743,385	3,455,327	6,362,530	6,235,585	5,824,325	5,325,384	4,863,391	4,390,669	6,509,016	6,249,037	5,534,402
2026	4,922,594	4,593,214	4,546,169									

2022 2023 2024 2025 2026

2026 Operating Fund Balance Summary

FUND BALANCE	2026 Budget	Q1 2026
Beginning Fund Balance - Unassigned	**3,900,000**	**4,799,287**
Beginning Fund Balance - Committed	**735,114**	**735,114**
Beginning Fund Balance - Total	**4,635,114**	**5,534,402**
Change in Fund Balance (Rev - Exp)	**0**	**-988,233**
Ending Fund Balance - Unassigned	**3,894,200**	**3,815,855**
Ending Fund Balance - Committed	**740,914**	**730,314**
Unemployment Claims	*149,071*	*149,071*
Compensated Absence Liabilities	*404,443*	*404,443*
Salary Savings Plan - VEBA	*187,400*	*176,800*
Total Ending Fund Balance	**4,635,114**	**4,546,169**

2026 Capital Fund Summary

REVENUE	2026 Budget	Q1 2026	+/- Budget	% of Budget
Investment Earnings	**175,000**	**57,319**	**-117,681**	**33%**
Transfer In-Contribution from Operating Fund	**450,000**	**0**	**-450,000**	**0%**
Total Revenue	**625,000**	**57,319**	**-567,681**	**9%**

EXPENDITURES	2026 Budget	Q1 2026	% of Budget	% of Budget
Administrative Overhead	**3,500**	**859**	**-2,641**	**25%**
Banking & Cash Management Fees	3,500	859	-2,641	25%
Fire Suppression & EMS Equipment	**97,550**	**1,197**	**-96,353**	**1%**
PPE/Bunker Gear	32,550	1,197	-31,353	4%
Defibrillators	65,000	0	-65,000	0%
Facilities Machinery & Equipment	**109,600**	**0**	**-109,600**	**0%**
SCBA/N95 Fit Testing System	15,600	0	-15,600	0%
SCBA Decon Washer	44,000	0	-44,000	0%
IT Network Infrastructure	35,000	0	-35,000	0%
Station 41 Kitchen Repair	15,000	0	-15,000	0%
Fleet Machinery & Equipment	**28,000**	**0**	**-28,000**	**0%**
Cargo Trailer	28,000	0	-28,000	0%
Total Expenditures	**238,650**	**2,055**	**-473,189**	**1%**

FUND BALANCE	2026 Budget	Q1 2026
Beginning Fund Balance	**5,200,000**	**5,302,895**
Change in Fund Balance (Rev - Exp)	**386,350**	**55,264**
Ending Fund Balance	**5,586,350**	**5,358,159**

2026 Special Revenue Fund Summary

REVENUE	2026 Budget	Q1 2026	+/- Budget	% of Budget
Fire Impact Fees	200,000	16,682	-183,318	8%
Investment Earnings	55,000	17,511	-37,489	32%
Total Revenue	255,000	34,193	-220,807	13%

EXPENDITURES	2026 Budget	Q1 2026	+/- Budget	% of Budget
Administrative Overhead	2,000	262	-1,738	13%
Banking & Cash Management Fees	2,000	262	-1,738	13%
Total Expenditures	2,000	262	-1,738	13%

FUND BALANCE	2026 Budget	Q1 2026
Beginning Fund Balance	1,600,000	1,609,905
Change in Fund Balance (Rev - Exp)	253,000	33,931
Ending Fund Balance	1,853,000	1,643,836

Thank you!