

2710

Budget Variance

Western Cass Fire Protection

For the 10 months ended October 31, 2022

Accrual Basis

Account	Jan-Oct 2022	Jan-Oct 2022 Overall Budget	Variance	Variance %	Jan-Oct 2022	Jan-Oct 2022 Overall Budget	Variance	Variance %
Revenue								
1-1002 - Fire Protection Levy	225,886.94	159,350.00	66,536.94	41.76%	225,886.94	159,350.00	66,536.94	41.76%
1-110 - Dispatching Levy	0.00	18,790.00	(18,790.00)	-100.00%	0.00	18,790.00	(18,790.00)	-100.00%
1-140 - Interest Received	0.00	208.00	(208.00)	-100.00%	0.00	208.00	(208.00)	-100.00%
1-150 - Misc. Income	(156.33)	0.00	(156.33)	0.00%	(156.33)	0.00	(156.33)	0.00%
Total Revenue	225,730.61	178,348.00	47,382.61	26.57%	225,730.61	178,348.00	47,382.61	26.57%
Total Revenue	225,730.61	178,348.00	47,382.61	26.57%	225,730.61	178,348.00	47,382.61	26.57%
Operating Expenses								
Stipends-100								
100-100 - 100-100 Fire Chief	461.75	15,000.00	(14,538.25)	-96.92%	461.75	15,000.00	(14,538.25)	-96.92%
100-110 - 100-110 Fire Fighter	3,047.48	21,670.00	(18,622.52)	-85.94%	3,047.48	21,670.00	(18,622.52)	-85.94%
100-120 - 100-120 Board Secretary	2,758.25	3,500.00	(741.75)	-21.19%	2,758.25	3,500.00	(741.75)	-21.19%
Total Stipends-100	6,267.48	40,170.00	(33,902.52)	-84.40%	6,267.48	40,170.00	(33,902.52)	-84.40%
Workers Comp-200								
200-200 - 200-200 Workers Comp	4,685.00	4,000.00	685.00	17.13%	4,685.00	4,000.00	685.00	17.13%
Total Workers Comp-200	4,685.00	4,000.00	685.00	17.13%	4,685.00	4,000.00	685.00	17.13%
Employee-300								
300-300 - 300-300 Employee Medical Expenses	456.00	420.00	36.00	8.57%	456.00	420.00	36.00	8.57%
300-310 - 300-310 Employment Advertising	0.00	420.00	(420.00)	-100.00%	0.00	420.00	(420.00)	-100.00%
300-320 - 300-320 Employee Awards	0.00	420.00	(420.00)	-100.00%	0.00	420.00	(420.00)	-100.00%
300-330 - 300-330 Rehab	0.00	420.00	(420.00)	-100.00%	0.00	420.00	(420.00)	-100.00%
Total Employee-300	456.00	1,680.00	(1,224.00)	-72.86%	456.00	1,680.00	(1,224.00)	-72.86%
Office-400								
400-400 - 400-400 Printing	961.97	420.00	541.97	129.04%	961.97	420.00	541.97	129.04%
400-410 - 400-410 Postage	604.73	80.00	524.73	655.91%	604.73	80.00	524.73	655.91%
400-420 - 400-420 Office Supplies	160.69	420.00	(259.31)	-61.74%	160.69	420.00	(259.31)	-61.74%
400-430 - 400-430 Office Equipment	386.48	420.00	(33.52)	-7.98%	386.48	420.00	(33.52)	-7.98%
Total Office-400	2,113.87	1,340.00	773.87	57.75%	2,113.87	1,340.00	773.87	57.75%
Fire Equipment-500								
500-500 - 500-500 Uniforms and Clothing	100.00	1,670.00	(1,570.00)	-94.01%	100.00	1,670.00	(1,570.00)	-94.01%
500-510 - 500-510 Personal Protective Clothing	1,250.00	23,330.00	(22,080.00)	-94.64%	1,250.00	23,330.00	(22,080.00)	-94.64%
500-520 - 500-520 Clothing Repair	0.00	420.00	(420.00)	-100.00%	0.00	420.00	(420.00)	-100.00%
500-530 - 500-530 Equipment	0.00	2,500.00	(2,500.00)	-100.00%	0.00	2,500.00	(2,500.00)	-100.00%
500-540 - 500-540 Supplies/Firefighter Consumables	0.00	1,670.00	(1,670.00)	-100.00%	0.00	1,670.00	(1,670.00)	-100.00%
500-550 - 500-550 Equipment Maintenance	551.56	830.00	(278.44)	-33.55%	551.56	830.00	(278.44)	-33.55%

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500-560 - 500-560 Equipment Repair	0.00	830.00	(830.00)	-100.00%	0.00	830.00	(830.00)	-100.00%
500-570 - 500-570 SBCA Testing	0.00	1,250.00	(1,250.00)	-100.00%	0.00	1,250.00	(1,250.00)	-100.00%
500-580 - 500-580 SCBA Repair	1,016.83	830.00	186.83	22.51%	1,016.83	830.00	186.83	22.51%
500-590 - 500-590 SCBA Fit Testing	0.00	830.00	(830.00)	-100.00%	0.00	830.00	(830.00)	-100.00%
Total Fire Equipment-500	2,918.39	34,160.00	(31,241.61)	-91.46%	2,918.39	34,160.00	(31,241.61)	-91.46%
EMS Equipment								
600-600 - 600-600 EMS-Medical Supplies	0.00	830.00	(830.00)	-100.00%	0.00	830.00	(830.00)	-100.00%
600-610 - 600-610 Drugs/Oxygen	1,173.25	1,330.00	(156.75)	-11.79%	1,173.25	1,330.00	(156.75)	-11.79%
600-620 - 600-620 EMS Equipment	0.00	830.00	(830.00)	-100.00%	0.00	830.00	(830.00)	-100.00%
600-630 - 600-630 EMS Equipment Maintenance	0.00	420.00	(420.00)	-100.00%	0.00	420.00	(420.00)	-100.00%
600-640 - 600-640 EMS Equipment Repair	0.00	420.00	(420.00)	-100.00%	0.00	420.00	(420.00)	-100.00%
Total EMS Equipment	1,173.25	3,830.00	(2,656.75)	-69.37%	1,173.25	3,830.00	(2,656.75)	-69.37%
Training-700								
700-700 - 700-700 Fire Training	0.00	1,670.00	(1,670.00)	-100.00%	0.00	1,670.00	(1,670.00)	-100.00%
700-710 - 700-710 EMS Training	253.00	3,330.00	(3,077.00)	-92.40%	253.00	3,330.00	(3,077.00)	-92.40%
Total Training-700	253.00	5,000.00	(4,747.00)	-94.94%	253.00	5,000.00	(4,747.00)	-94.94%
Fire Prevention-800								
800-800 - 800-800 Fire Prevention	0.00	290.00	(290.00)	-100.00%	0.00	290.00	(290.00)	-100.00%
800-820 - 800-820 Smoke Detectors	0.00	420.00	(420.00)	-100.00%	0.00	420.00	(420.00)	-100.00%
Total Fire Prevention-800	0.00	710.00	(710.00)	-100.00%	0.00	710.00	(710.00)	-100.00%
Fleet-900								
900-900 - 900-900 Vehicle Maintenance	8,761.09	8,330.00	431.09	5.18%	8,761.09	8,330.00	431.09	5.18%
900-905 - 900-905 Vehicle Maintenance E981 Brush 1 2005 Ford 350 SuperDuty	518.68	0.00	518.68	0.00%	518.68	0.00	518.68	0.00%
900-910 - 900-910 Vehicle Repair	0.00	12,500.00	(12,500.00)	-100.00%	0.00	12,500.00	(12,500.00)	-100.00%
900-912 - 900-912 Vehicle Repair T933 Tanker1 1993 Seagrave Advantage Tanker	166.39	0.00	166.39	0.00%	166.39	0.00	166.39	0.00%
900-920 - 900-920 Vehicle Accessories	0.00	630.00	(630.00)	-100.00%	0.00	630.00	(630.00)	-100.00%
900-930 - 900-930 Diesel Fuel	1,301.36	3,330.00	(2,028.64)	-60.92%	1,301.36	3,330.00	(2,028.64)	-60.92%
900-940 - 900-940 Unleaded Fuel	0.00	420.00	(420.00)	-100.00%	0.00	420.00	(420.00)	-100.00%
900-980 - 900-980 Pump Testing	0.00	630.00	(630.00)	-100.00%	0.00	630.00	(630.00)	-100.00%
900-990 - 900-990 Ladder Testing	0.00	420.00	(420.00)	-100.00%	0.00	420.00	(420.00)	-100.00%
Total Fleet-900	10,747.52	26,260.00	(15,512.48)	-59.07%	10,747.52	26,260.00	(15,512.48)	-59.07%
Station 1 Building Operations								
1000-1001 - 1000-1001 Building Maintenance Station 1	7,087.73	2,080.00	5,007.73	240.76%	7,087.73	2,080.00	5,007.73	240.76%
1000-1010 - 1000-1010 Building Repair Station 1	922.15	3,540.00	(2,617.85)	-73.95%	922.15	3,540.00	(2,617.85)	-73.95%
1000-1020 - 1000-1020 Building Operating Supplies Station 1	0.00	626.00	(626.00)	-100.00%	0.00	626.00	(626.00)	-100.00%
1000-1030 - 1000-1030 Lawn Service/Spraying Station 1	1,850.00	668.00	1,182.00	176.95%	1,850.00	668.00	1,182.00	176.95%
1000-1040 - 1000-1040 Natural Gas/Propane Station 1	2,788.27	1,876.00	912.27	48.63%	2,788.27	1,876.00	912.27	48.63%
1000-1051 - 1000-1051 Electricity Station 1	1,336.32	2,290.00	(953.68)	-41.65%	1,336.32	2,290.00	(953.68)	-41.65%
1000-1060 - 1000-1060 Water/Sewer Station 1	332.88	440.00	(107.12)	-24.35%	332.88	440.00	(107.12)	-24.35%
1000-1070 - 1000-1070 Trash Collection Station 1	418.58	440.00	(21.42)	-4.87%	418.58	440.00	(21.42)	-4.87%
1000-1080 - 1000-1080 Pest Control Station 1	0.00	250.00	(250.00)	-100.00%	0.00	250.00	(250.00)	-100.00%
1000-1090 - 1000-1090 Snow Removal Expense Station 1	0.00	126.00	(126.00)	-100.00%	0.00	126.00	(126.00)	-100.00%
Total Station 1 Building Operations	14,735.93	12,336.00	2,399.93	19.45%	14,735.93	12,336.00	2,399.93	19.45%
Station 2 Building Operations								
1000-1005 - 1000-1005 Building Maintenance Station 2	32,377.75	2,080.00	30,297.75	1456.62%	32,377.75	2,080.00	30,297.75	1456.62%
1000-1015 - 1000-1015 Building Repair Station 2	0.00	3,540.00	(3,540.00)	-100.00%	0.00	3,540.00	(3,540.00)	-100.00%
1000-1025 - 1000-1025 Building Operating Supplies Station 2	0.00	626.00	(626.00)	-100.00%	0.00	626.00	(626.00)	-100.00%
1000-1035 - 1000-1035 Lawn Service/Spraying Station 2	400.00	668.00	(268.00)	-40.12%	400.00	668.00	(268.00)	-40.12%
1000-1045 - 1000-1045 Natural Gas/Propane Station 2	0.00	1,876.00	(1,876.00)	-100.00%	0.00	1,876.00	(1,876.00)	-100.00%

1000-1055 - 1000-1055 Electricity Station 2	1,365.97	2,290.00	(924.03)	-40.35%	1,365.97	2,290.00	(924.03)	-40.35%
1000-1065 - 1000-1065 Water/Sewer Station 2	168.67	440.00	(271.33)	-61.67%	168.67	440.00	(271.33)	-61.67%
1000-1075 - 1000-1075 Trash Collection Station 2	155.38	440.00	(284.62)	-64.69%	155.38	440.00	(284.62)	-64.69%
1000-1085 - 1000-1085 Pest Control Station 2	0.00	250.00	(250.00)	-100.00%	0.00	250.00	(250.00)	-100.00%
1000-1095 - 1000-1095 Snow Removal Expense Station 2	0.00	126.00	(126.00)	-100.00%	0.00	126.00	(126.00)	-100.00%
1100-1105 - 1100-1105 Telephone Service Station 2	5.43	0.00	5.43	0.00%	5.43	0.00	5.43	0.00%
Total Station 2 Building Operations	34,473.20	12,336.00	22,137.20	179.45%	34,473.20	12,336.00	22,137.20	179.45%
Information Technology-1100								
1100 - 1100- Information Technology Expense	2,339.00	0.00	2,339.00	0.00%	2,339.00	0.00	2,339.00	0.00%
1100-1110 - 1100-1110 Image Trend	1,326.13	1,040.00	286.13	27.51%	1,326.13	1,040.00	286.13	27.51%
1100-1120 - 1100-1120 Cellular Communication	0.00	1,250.00	(1,250.00)	-100.00%	0.00	1,250.00	(1,250.00)	-100.00%
1100-1130 - 1100-1130 IT Solutions/WEB Services	4,983.30	13,330.00	(8,346.70)	-62.62%	4,983.30	13,330.00	(8,346.70)	-62.62%
1100-1140 - 1100-1140 Lam responding	0.00	540.00	(540.00)	-100.00%	0.00	540.00	(540.00)	-100.00%
1100-1150 - 1100-1150 Computers & Equipment	0.00	1,250.00	(1,250.00)	-100.00%	0.00	1,250.00	(1,250.00)	-100.00%
1100-1160 - 1100-1160 Radio Repair	0.00	830.00	(830.00)	-100.00%	0.00	830.00	(830.00)	-100.00%
1100-1190 - 1100-1190 Internet	230.00	0.00	230.00	0.00%	230.00	0.00	230.00	0.00%
Total Information Technology-1100	8,878.43	18,240.00	(9,361.57)	-51.32%	8,878.43	18,240.00	(9,361.57)	-51.32%
Board Expenses-1200								
1200-1200 - 1200-1200 Election Expense	60.00	420.00	(360.00)	-85.71%	60.00	420.00	(360.00)	-85.71%
1200-1210 - 1200-1210 Insurance Property, Liability, Bonding	12,156.00	10,290.00	1,866.00	18.13%	12,156.00	10,290.00	1,866.00	18.13%
1200-1220 - 1200-1220 Insurance Auto	3,625.00	3,130.00	495.00	15.81%	3,625.00	3,130.00	495.00	15.81%
1200-1230 - 1200-1230 Insurance Umbrella	1,455.00	80.00	1,375.00	1718.75%	1,455.00	80.00	1,375.00	1718.75%
1200-1240 - 1200-1240 Insurance Accident & Sickness	3,648.00	830.00	2,818.00	339.52%	3,648.00	830.00	2,818.00	339.52%
1200-1250 - 1200-1250 Attomey's Fees	5,950.00	830.00	5,120.00	616.87%	5,950.00	830.00	5,120.00	616.87%
1200-1260 - 1200-1260 Accounting Fees	2,940.00	5,000.00	(2,060.00)	-41.20%	2,940.00	5,000.00	(2,060.00)	-41.20%
1200-1270 - 1200-1270 Audit Fee	0.00	16,250.00	(16,250.00)	-100.00%	0.00	16,250.00	(16,250.00)	-100.00%
1200-1280 - 1200-1280 Board Conference/Travel	0.00	630.00	(630.00)	-100.00%	0.00	630.00	(630.00)	-100.00%
1200-1290 - 1200-1290 Board Training	6,846.00	5,000.00	1,846.00	36.92%	6,846.00	5,000.00	1,846.00	36.92%
Total Board Expenses-1200	36,680.00	42,460.00	(5,780.00)	-13.61%	36,680.00	42,460.00	(5,780.00)	-13.61%
Fire Chiefs Office-1300								
1300-1300 - 1300-1300 Medical Director	0.00	420.00	(420.00)	-100.00%	0.00	420.00	(420.00)	-100.00%
1300-1310 - 1300-1310 Public Information	0.00	1,250.00	(1,250.00)	-100.00%	0.00	1,250.00	(1,250.00)	-100.00%
1300-1320 - 1300-1320 Membership Dues	0.00	420.00	(420.00)	-100.00%	0.00	420.00	(420.00)	-100.00%
1300-1330 - 1300-1330 Marcer Contract	0.00	630.00	(630.00)	-100.00%	0.00	630.00	(630.00)	-100.00%
1300-1340 - 1300-1340 Dispatch Contract	3,224.40	10,590.00	(7,365.60)	-69.55%	3,224.40	10,590.00	(7,365.60)	-69.55%
1300-1350 - 1300-1350 Conventions, Seminars	0.00	1,670.00	(1,670.00)	-100.00%	0.00	1,670.00	(1,670.00)	-100.00%
1300-1360 - 1300-1350 Expense Allowance	0.00	2,080.00	(2,080.00)	-100.00%	0.00	2,080.00	(2,080.00)	-100.00%
1300-1370 - 1300-1370 Professional Publications	36.00	80.00	(44.00)	-55.00%	36.00	80.00	(44.00)	-55.00%
1300-1380 - 1300-1380 Recruitment Retention Expense	0.00	2,080.00	(2,080.00)	-100.00%	0.00	2,080.00	(2,080.00)	-100.00%
Total Fire Chiefs Office-1300	3,260.40	19,220.00	(15,959.60)	-83.04%	3,260.40	19,220.00	(15,959.60)	-83.04%
Miscellaneous-1500								
1500 - 1500- Misc.	860.07	0.00	860.07	0.00%	860.07	0.00	860.07	0.00%
Total Miscellaneous-1500	860.07	0.00	860.07	0.00%	860.07	0.00	860.07	0.00%
Cares Act-1600								
1600-1610 - 1600-1610 Cares Act Building Upgrades	172.15	0.00	172.15	0.00%	172.15	0.00	172.15	0.00%
Total Cares Act-1600	172.15	0.00	172.15	0.00%	172.15	0.00	172.15	0.00%
100-125 - Contractor Payroll	15,075.25	0.00	15,075.25	0.00%	15,075.25	0.00	15,075.25	0.00%
Total Operating Expenses	142,749.94	221,742.00	(78,992.06)	-35.62%	142,749.94	221,742.00	(78,992.06)	-35.62%

Net Profit	82,980.67	(43,394.00)	126,374.67	291.23%	82,980.67	(43,394.00)	126,374.67	291.23%
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