

# 2017 Year End Financial Report



**ENUMCLAW FIRE DEPARTMENT**

**1/17/2018**

# 2017 Budget



	YTD 12/31/2017	2017 Budget	Difference	% of Budget
Fire Levy \$	3,478,248	\$ 3,487,152	\$ (8,904)	100%
Transport Revenue \$	341,433	\$ 370,000	\$ (28,567)	92%
KCEMS Levy \$	331,590	\$ 313,406	\$ 18,184	106%
Grant Revenue \$	10,256	\$ 2,250	\$ 8,006	456%
Misc. Revenue \$	112,479	\$ 24,662	\$ 87,817	456%
Tansfers In \$	56,156	\$ -	\$ 56,156	#DIV/0!
<b>Total \$</b>	<b>4,330,162</b>	<b>\$ 4,197,470</b>	<b>\$ 132,692</b>	<b>103.2%</b>

## KEY ITEMS

- Fire Levy-2017 \$3,478,248; Additional \$1,274,000 over 2016
- Transport revenue budgeted at \$31k per month, \$28.4k per month avg
  - Collected \$45k in December
- Grants-FEMA Grant for training, DoH Trauma Grant for training, Central Region EMS Grant for Mission, Vision, Values Workshop, Medic One Grant for CPR training equipment, Miscellaneous Revenues
- Misc Revenue- \$10k in permits; \$13k Fire Protection & EMS; \$3.8k in CPR class fees; \$10k in Protective Inspections & Fire Permits; \$11k in Investment Interest; \$54k from DNR & State Reimbursement for deployments

# 2017 Budget



## EXPENDITURES

	YTD			
	12/31/2017	2017 Budget	Difference	% of Budget
Personnel (Wages & Benefits) \$	2,632,156	\$ 2,796,134	\$ 163,978	94%
Administration Overhead \$	424,275	\$ 546,416	\$ 122,141	78%
Operational Equipment & Supplies \$	306,619	\$ 291,145	\$ (15,474)	105%
Capital \$	55,548	\$ 43,000	\$ (12,548)	129%
Transfer-Out to Capial Outlay Fund \$	635,005	\$ 500,000	\$ (135,005)	127%
<b>Total \$</b>	<b>4,053,602</b>	<b>\$ 4,176,695</b>	<b>\$ 123,093</b>	<b>97.1%</b>

## KEY ITEMS

- Personnel Under Budget-Contingency & Volunteer Pay
- Admin Overhead Under Budget-Communication & Professional Services
  - Attorney, Dispatch, Valley Com Setup, Netmotion, KC Radios, Ambulance Billing, etc
- Operation Equip & Supplies-\$54k Transfer from Special Rescue and Capital to cover PCR tablets, Bunker Gear, & Special Rescue tools
- Capital-Power Cot & Gear Extractor not budgeted, but covered with additional revenue from KC EMS Levy \$18k
- Transfer to Capital Fund
  - Mitigation Fees, Impact Fees, Equipment Reimbursement from deployments, etc

# 2017 Budget



## FUND BALANCE

	YTD			
	12/31/2017		2017 Budget	Difference
Beginning Fund Balance \$	678,779	\$	487,507	\$ 191,272
Change in Fund Balance (Rev - Exp) \$	276,560	\$	20,775	\$ 255,785
<b>Ending Fund Balance \$</b>	<b>955,339</b>	<b>\$</b>	<b>508,282</b>	<b>\$ 447,057</b>

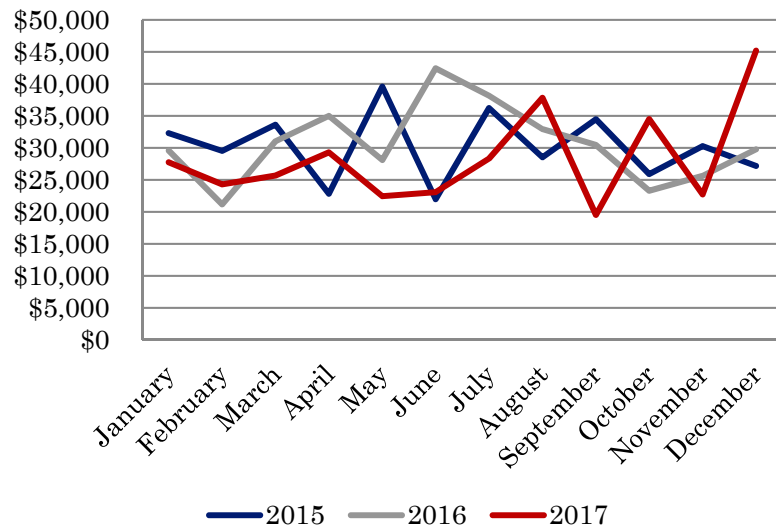
## KEY ITEMS

- Beginning Balance - \$191k higher than budgeted (\$119k Mitigation Fees)
- YTD Revenue = \$4,330,162 (Collected 103% of Budget)
- YTD Expenditures = \$4,053,602 (Expended 97% of Budget)

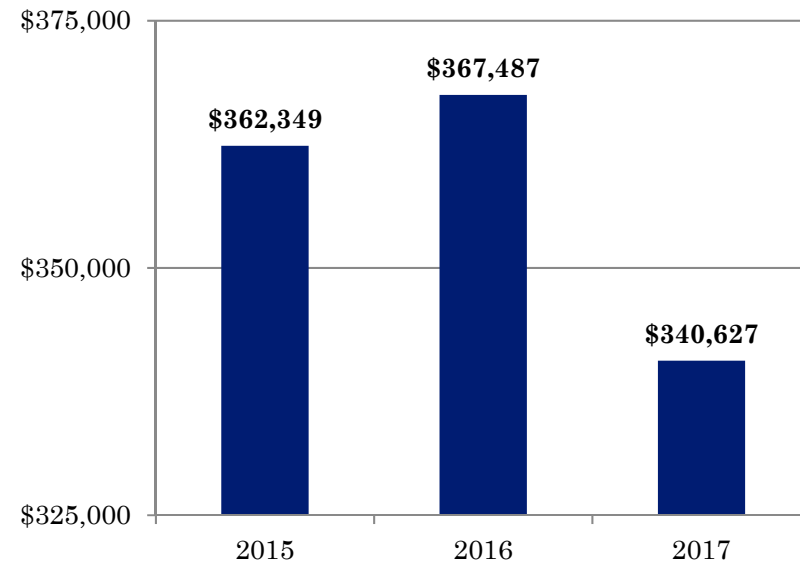
# Transport Revenue



## Monthly Transport Revenue Comparison



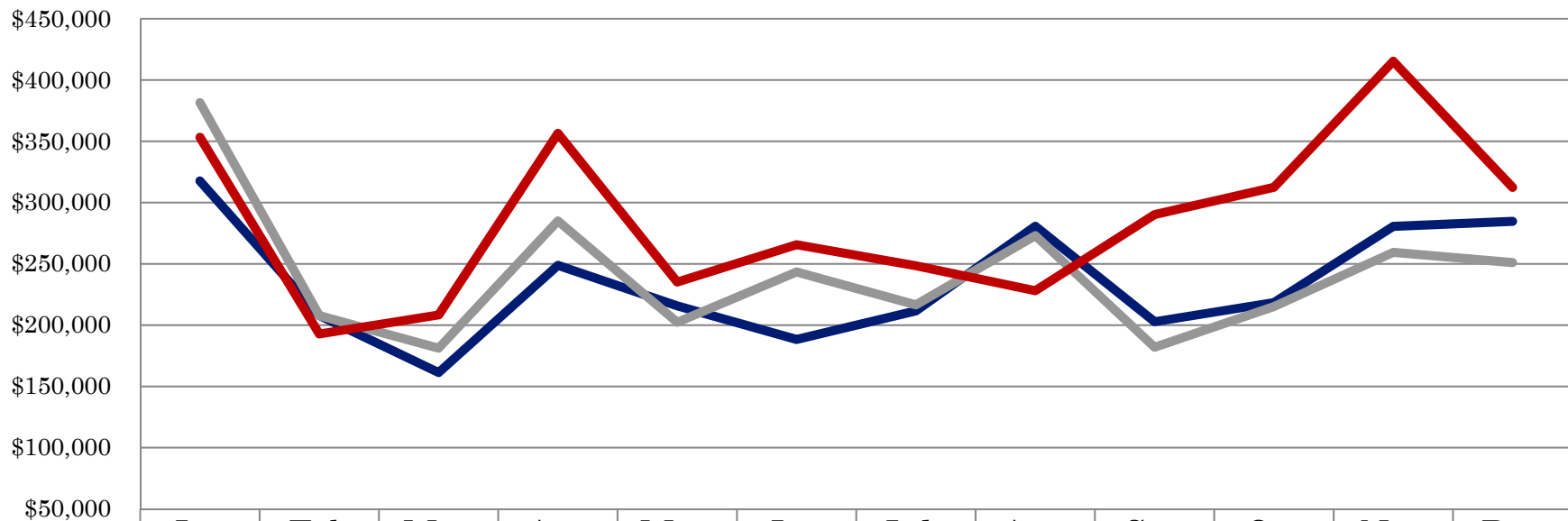
## Annual Transport Revenue



# Monthly Expenses



## Monthly Expenditures Comparison



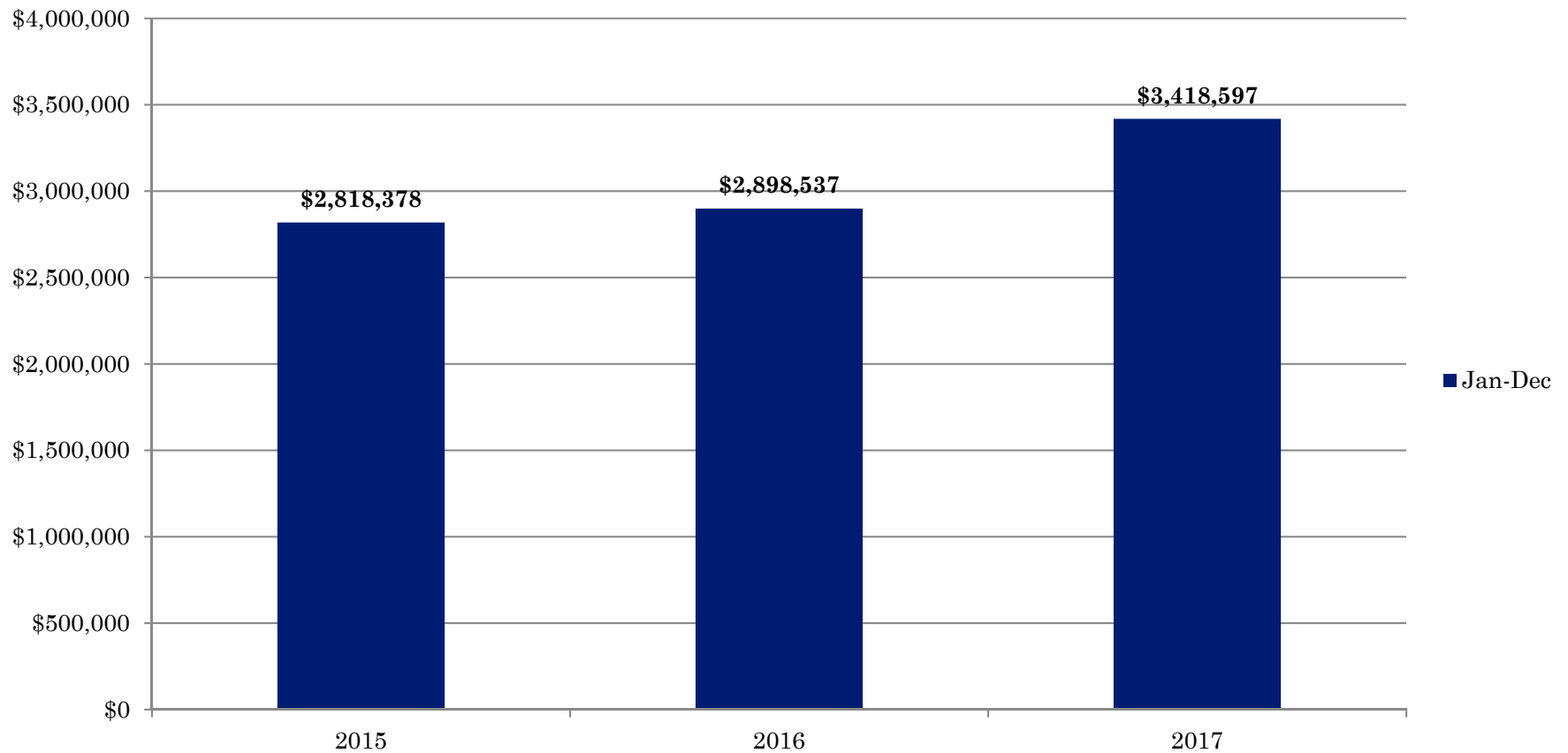
	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec
2015	\$317	\$207	\$161	\$248	\$215	\$188	\$211	\$280	\$202	\$218	\$280	\$284
2016	\$381	\$207	\$181	\$285	\$202	\$243	\$216	\$273	\$182	\$215	\$259	\$251
2017	\$353	\$192	\$208	\$356	\$235	\$265	\$248	\$228	\$290	\$312	\$415	\$312

— 2015 — 2016 — 2017

# Monthly Expenses



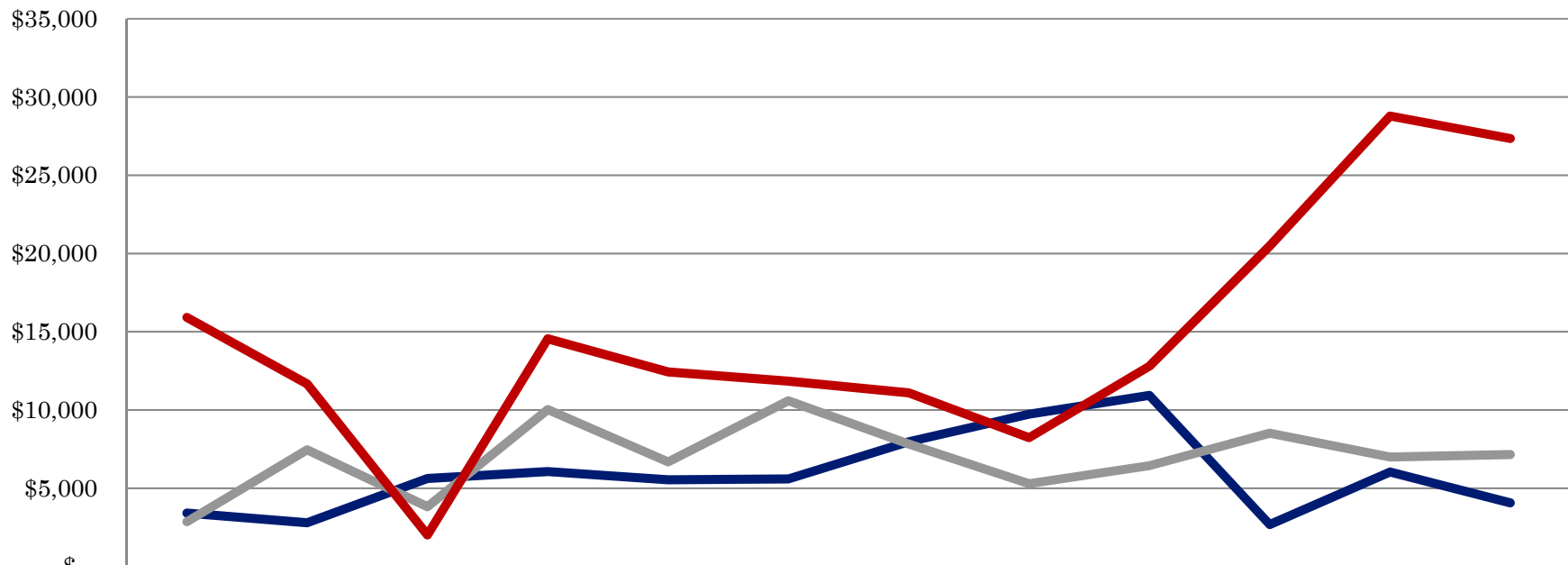
## YTD Expenditures Comparison



# Overtime Expense



## Overtime Comparison



	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec
2015	\$3,417	\$2,797	\$5,627	\$6,066	\$5,538	\$5,599	\$7,978	\$9,730	\$10,933	\$2,681	\$6,044	\$4,071
2016	\$2,863	\$7,458	\$3,821	\$10,033	\$6,689	\$10,592	\$7,831	\$5,290	\$6,449	\$8,520	\$6,998	\$7,154
2017	\$15,918	\$11,669	\$2,017	\$14,552	\$12,438	\$11,843	\$11,100	\$8,229	\$12,800	\$20,488	\$28,785	\$27,344

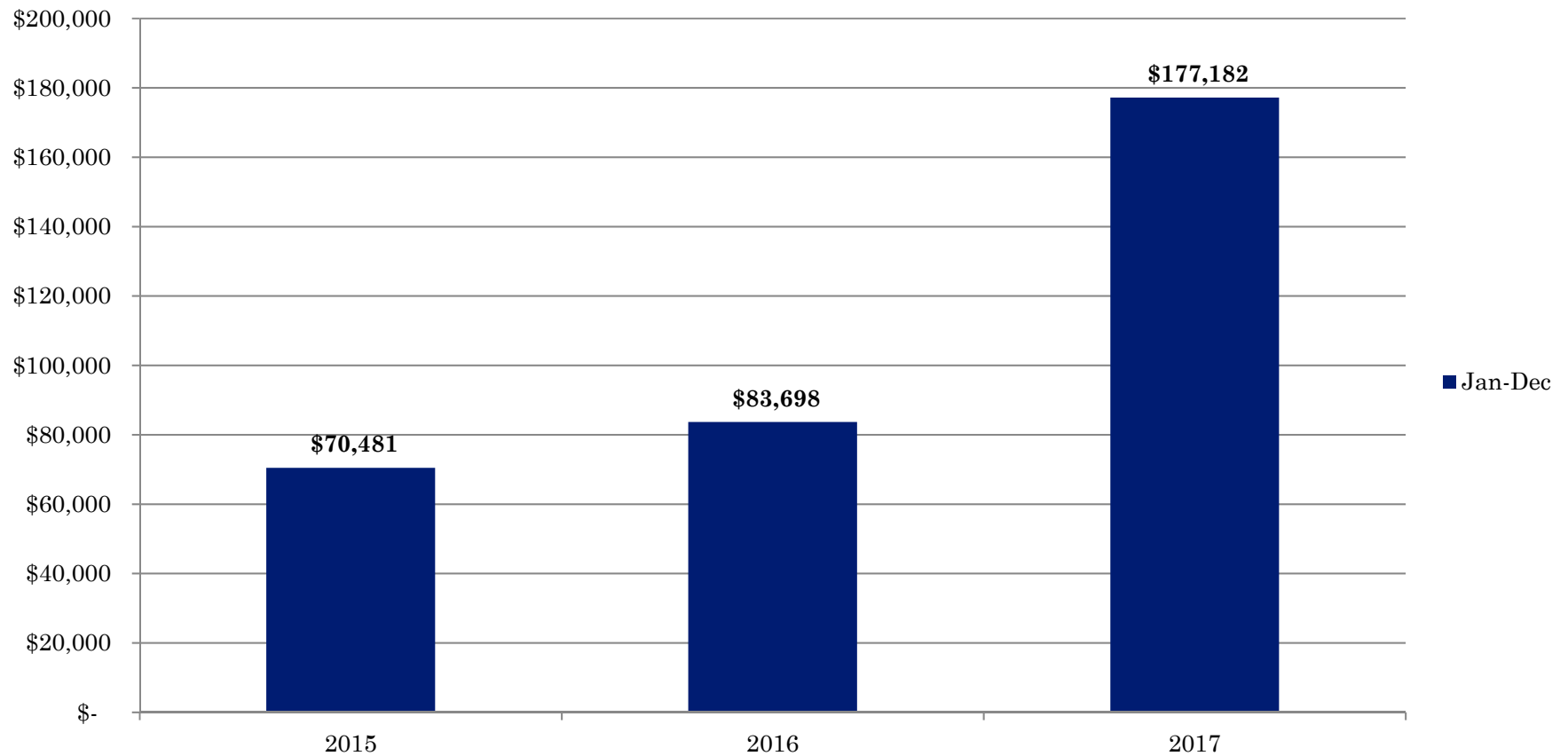
— 2015 — 2016 — 2017



# Overtime Expense



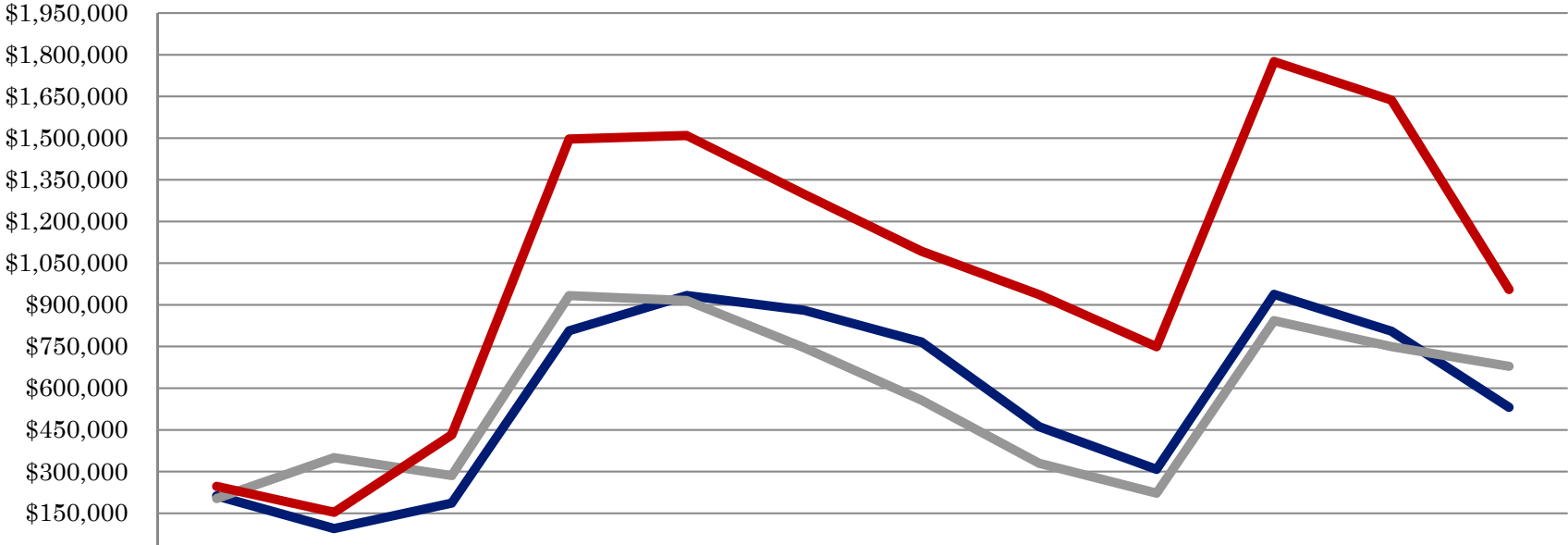
## YTD Overtime Comparison



# Cash Balance



## Cash Balance Comparison



	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec
2015	\$212,501	\$94,917	\$186,813	\$806,621	\$933,637	\$880,152	\$766,134	\$461,553	\$308,084	\$937,794	\$804,891	\$531,179
2016	\$203,031	\$350,333	\$285,487	\$933,284	\$915,673	\$745,681	\$556,868	\$329,745	\$222,460	\$842,739	\$749,642	\$678,779
2017	\$246,916	\$153,410	\$431,911	\$1,496,87	\$1,509,33	\$1,298,68	\$1,092,80	\$936,522	\$749,411	\$1,775,32	\$1,636,84	\$955,345

— 2015 — 2016 — 2017

# 2017 Capital Fund Summary



## REVENUE

	YTD	
	12/31/2017	2017 Budget
Fire Impact Fees \$	39,205	\$ -
Grant Revenue \$	-	\$ -
Misc. Revenue \$	18,290	\$ -
Transfers In \$	619,157	\$ -
<b>Total \$</b>	<b>676,651</b>	<b>\$ -</b>

## EXPENDITURES

	YTD	
	12/31/2017	2017 Budget
Administration Overhead \$	7,123	\$ -
Operational Equipment & Supplies		\$ -
Capital \$	-	\$ -
Transfer-Out to Operating Fund \$	51,094	\$ -
<b>Total \$</b>	<b>58,217</b>	<b>\$ -</b>

## FUND BALANCE

	YTD	
	12/31/2017	2017 Budget
Beginning Fund Balance \$	-	\$ -
Change in Fund Balance (Rev - Exp) \$	618,434	\$ -
<b>Ending Fund Balance \$</b>	<b>618,434</b>	<b>\$ -</b>

# 2017 Special Rescue Fund Summary



## REVENUE

	YTD 12/31/2017	2017 Budget
Misc. Revenue \$	161	\$ -
Transfers In \$	-	\$ -
<b>Total \$</b>	<b>161</b>	<b>\$ -</b>

## EXPENDITURES

	YTD 12/31/2017	2017 Budget
Administration Overhead \$	2	\$ -
Operational Equipment & Supplies \$	4,175	\$ 3,028
Training \$	-	\$ 7,000
Capital \$	-	\$ -
Transfer-Out to Operating Fund \$	5,063	\$ -
<b>Total \$</b>	<b>9,240</b>	<b>\$ 10,028</b>

## FUND BALANCE

	YTD 12/31/2017	2017 Budget
Beginning Fund Balance \$	14,138	\$ 10,028
Change in Fund Balance (Rev - Exp) \$	(9,080)	\$ (10,028)
<b>Ending Fund Balance \$</b>	<b>5,059</b>	<b>\$ -</b>