

# Quarterly Financial Report



**ENUMCLAW FIRE DEPARTMENT**

**10/18/2017**

# 2017 Budget



## REVENUE

	YTD 9/30/2017	2017 Estimated Actual	2017 Budget	Difference	% of Budget
Fire Levy \$	1,957,879	\$ 3,487,152	\$ 3,487,152	\$ -	100%
Transport Revenue \$	238,950	\$ 318,600	\$ 370,000	\$ (51,400)	86%
KCEMS Levy \$	313,406	\$ 331,406	\$ 313,406	\$ 18,000	106%
Grant Revenue \$	7,756	\$ 7,756	\$ 2,250	\$ 5,506	345%
Misc. Revenue \$	50,234	\$ 59,341	\$ 24,662	\$ 34,679	241%
<b>Total \$</b>	<b>2,568,225</b>	<b>\$ 4,204,255</b>	<b>\$ 4,197,470</b>	<b>\$ 6,785</b>	<b>100.2%</b>

## KEY ITEMS

- Fire Levy - 56% of levy budget collected YTD, Collected \$100k in 3<sup>rd</sup> Quarter
- Transport revenue budgeted at \$31k per month, YTD \$26.5k per month avg
- Additional KC BLS Allotment \$18k, applied and approved
  - Request written for Gear Extractor – Delivered & Stryker Power Cot – Ordered
- Miscellaneous Revenues
  - Out of District Contracts & Permits
  - 2016 School District Protection Services
  - Fire Marshal Services

# 2017 Budget



## EXPENDITURES

	YTD 9/30/2017	2017 Estimated Actual	2017 Budget	Difference	% of Budget
Personnel (Wages & Benefits) \$	1,906,902	\$ 2,634,740	\$ 2,796,134	\$ 161,394	94%
Administration Overhead \$	277,944	\$ 464,744	\$ 546,416	\$ 81,672	85%
Operational Equipment & Supplies \$	190,549	\$ 246,329	\$ 291,145	\$ 44,816	85%
Capital \$	3,042	\$ 65,500	\$ 43,000	\$ (22,500)	152%
Transfer-Out to Capital Outlay Fund \$	119,157	\$ 619,157	\$ 500,000	\$ (119,157)	124%
<b>Total \$</b>	<b>2,497,593</b>	<b>\$ 4,030,469</b>	<b>\$ 4,176,695</b>	<b>\$ 146,226</b>	<b>96.5%</b>

## KEY ITEMS

- Personnel Under Budget-Contingency & Volunteer Pay \$150k
- Admin Overhead Under Budget-Attorney fees \$30k
- Transfer to Capital Fund-Additional amount from Mitigation Fees from 2016

# 2017 Budget



## FUND BALANCE

	YTD 9/30/2017	2017 Estimated Actual	2017 Budget	Difference
Beginning Fund Balance \$	678,779	\$ 678,779	\$ 487,507	\$ 191,272
Change in Fund Balance (Rev - Exp) \$	70,632	\$ 173,786	\$ 20,775	\$ 153,011
<b>Ending Fund Balance \$</b>	<b>749,411</b>	<b>\$ 852,565</b>	<b>\$ 508,282</b>	<b>\$ 344,283</b>

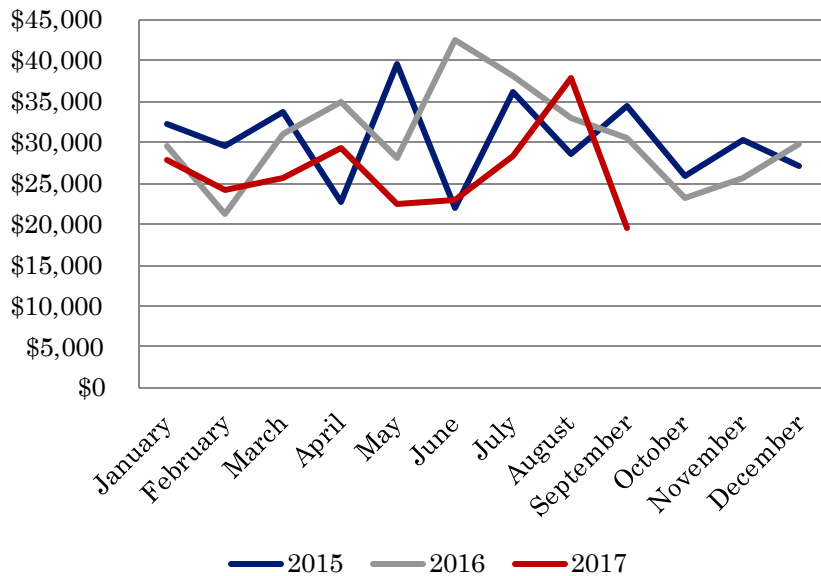
## KEY ITEMS

- Beginning Balance-\$191k higher than budgeted (\$119k Mitigation Fees)
- YTD Revenue = \$2,568,225
- YTD Expenditures = \$2,497,593
- Estimating ending balance to be higher than budgeted by \$309k at yearend
  - 2018 1<sup>st</sup> Qtr Estimates (Payroll-\$535,000 & AP-\$325,000 = \$860k)

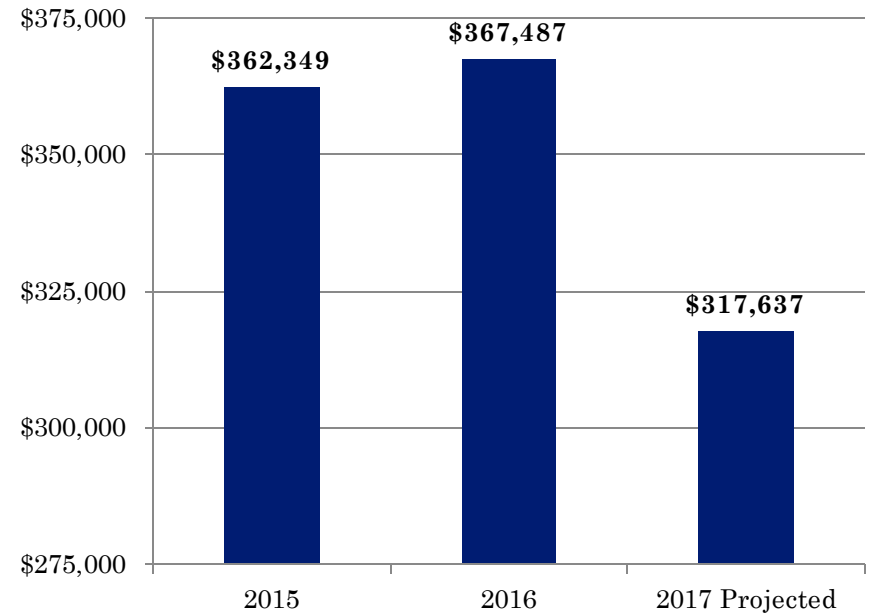
# Transport Revenue



## Monthly Transport Revenue Comparison



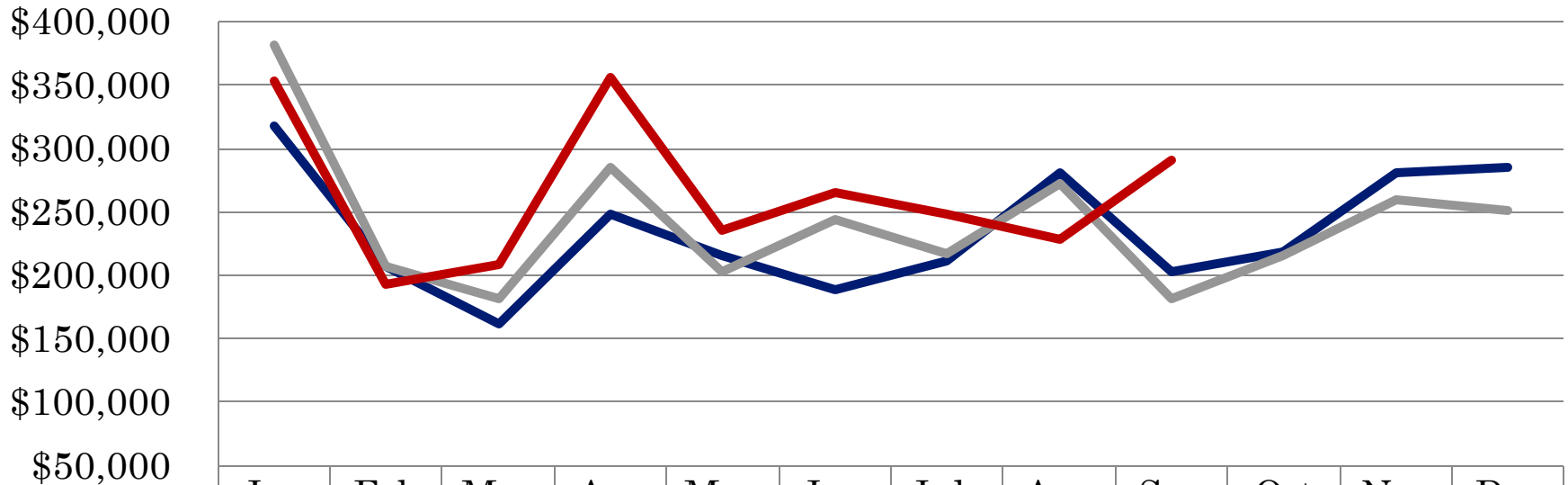
## Annual Transport Revenue



# Monthly Expenses



## Monthly Expenditures Comparison



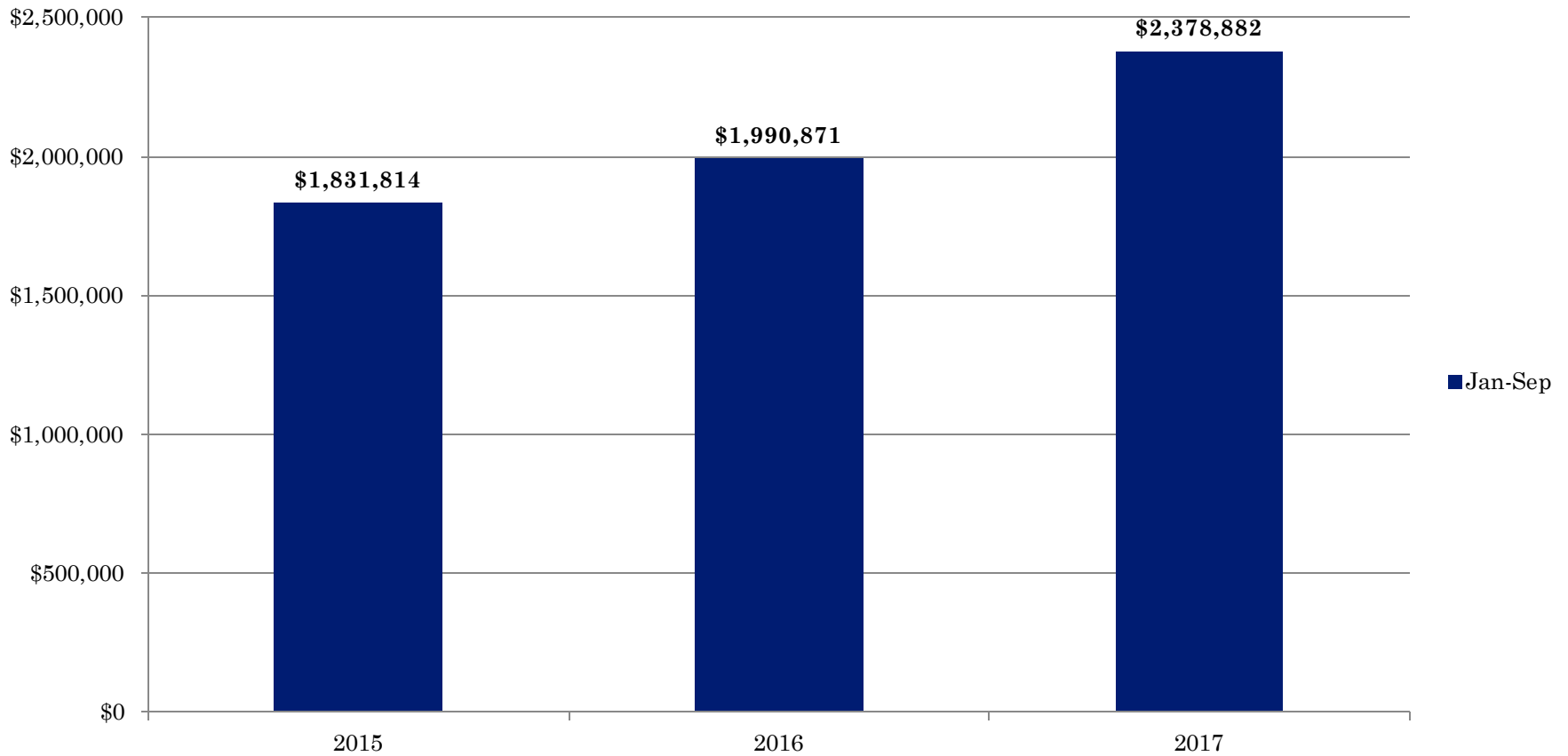
	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec
2015	\$317	\$207	\$161	\$248	\$215	\$188	\$211	\$280	\$202	\$218	\$280	\$284
2016	\$381	\$207	\$181	\$285	\$202	\$243	\$216	\$273	\$182	\$215	\$259	\$251
2017	\$353	\$192	\$208	\$356	\$235	\$265	\$248	\$228	\$290			

— 2015 — 2016 — 2017

# Monthly Expenses



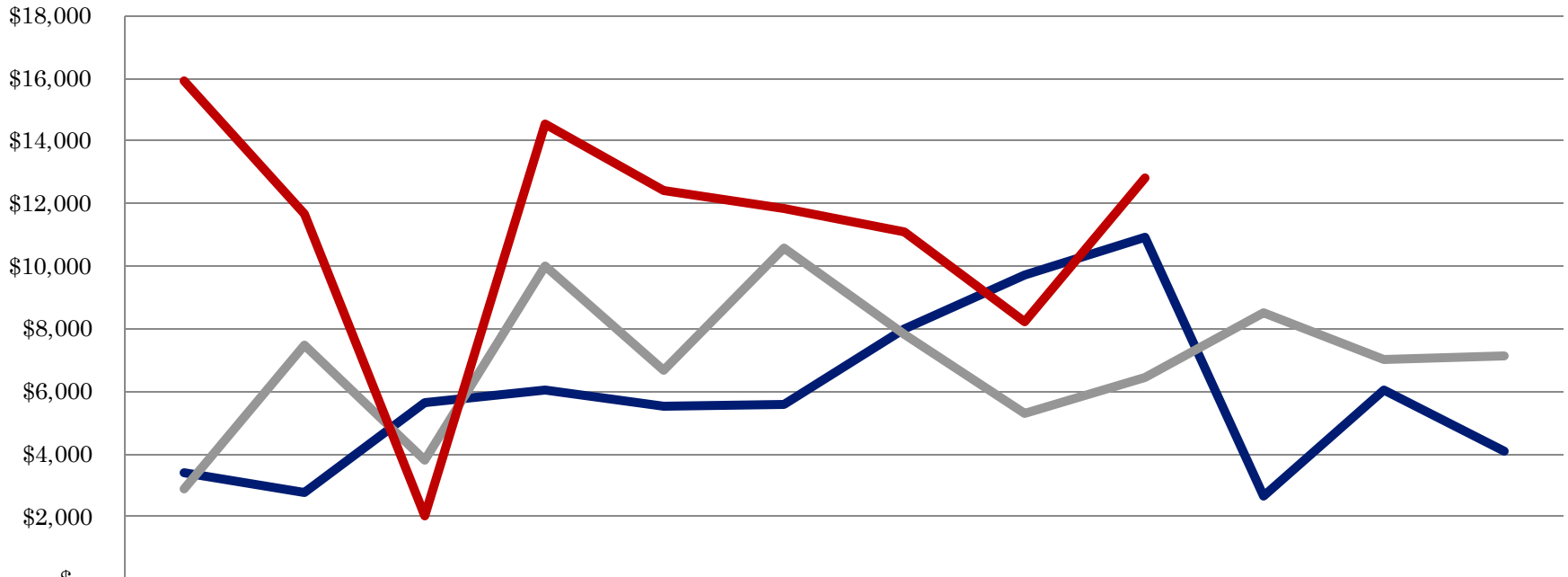
## YTD Expenditures Comparison



# 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			

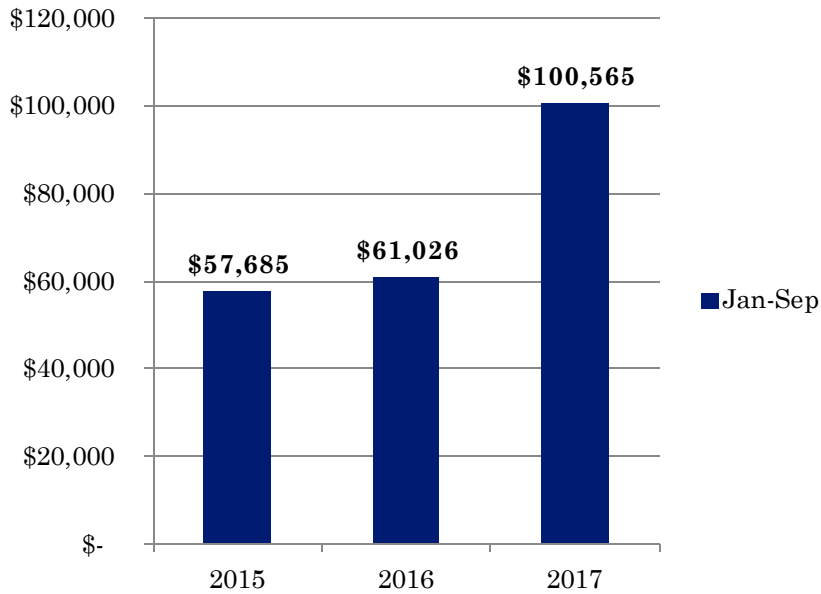
— 2015 — 2016 — 2017



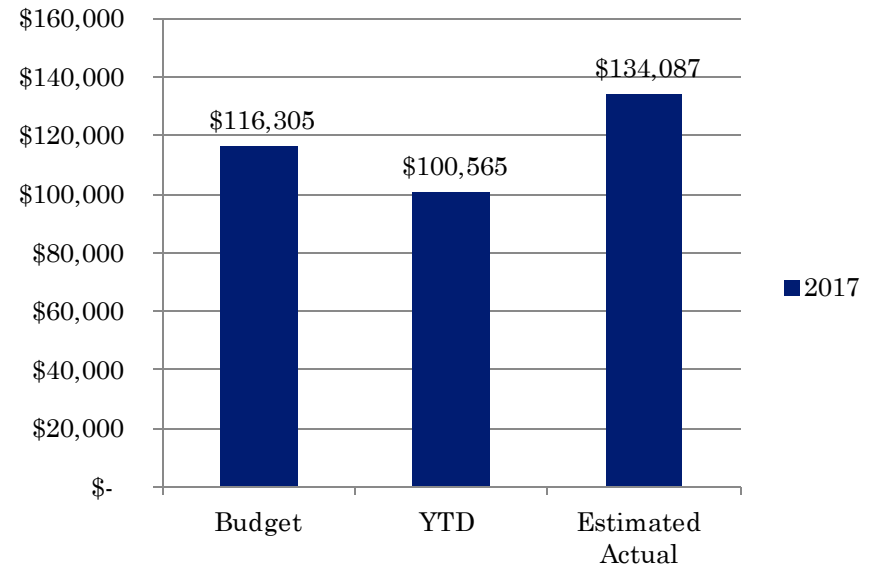
# Overtime Expense



## YTD Overtime Comparison



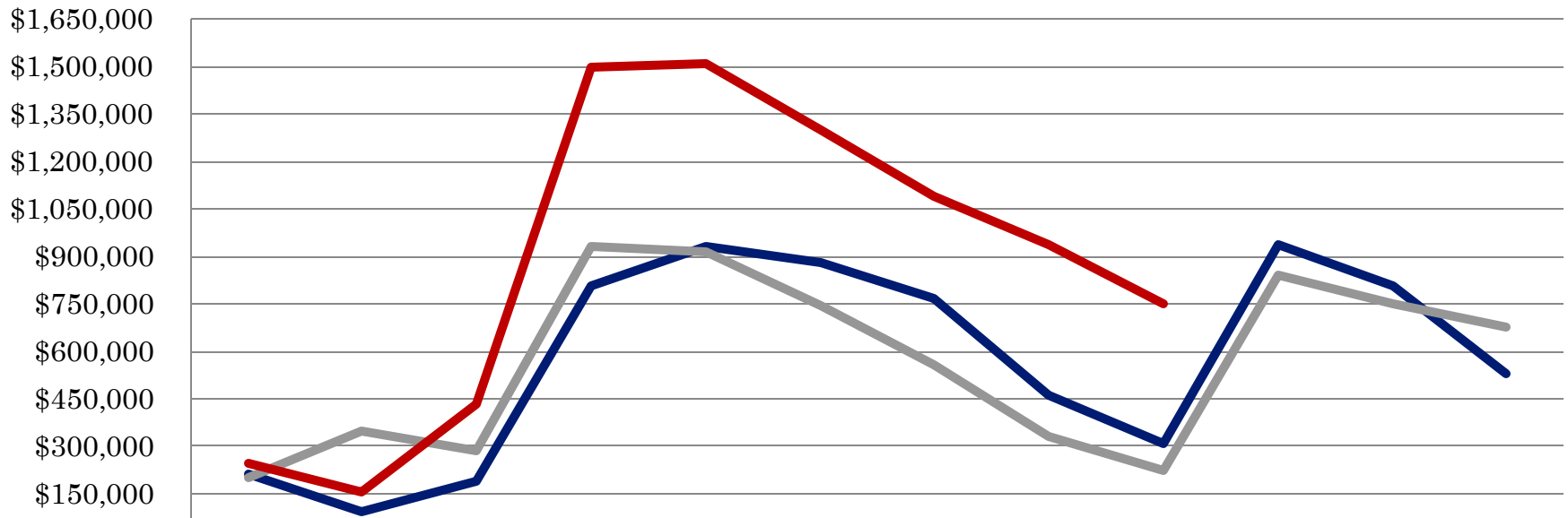
## 2017 Overtime Projection



# Cash Balance



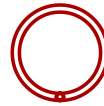
## Cash Balance Comparison



	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec
2015	\$212,5	\$94,91	\$186,8	\$806,6	\$933,6	\$880,1	\$766,1	\$461,5	\$308,0	\$937,7	\$804,8	\$531,1
2016	\$203,0	\$350,3	\$285,4	\$933,2	\$915,6	\$745,6	\$556,8	\$329,7	\$222,4	\$842,7	\$749,6	\$678,7
2017	\$246,9	\$153,4	\$431,9	\$1,496	\$1,509	\$1,298	\$1,092	\$936,5	\$749,4			

— 2015 — 2016 — 2017

# 2017 Capital Fund Items



Account Name	Description	Requested
<b>SMALL EQUIPMENT</b>		
	<b>Fire Suppression &amp; EMS Equipment</b>	<b>43,401.21</b>
	18-Bunker Gear Sets	43,401.21
	<b>Vehicles &amp; Equipment</b>	<b>13,173.25</b>
	Skid Unit	3,804.05
	Stryker Power Cot	4,176.63
	Patient Care Reporting Devices	5,192.57
<b>TOTAL SMALL EQUIPMENT</b>		<b>56,574.46</b>
<b>CAPITAL EXPENDITURES-FIRE &amp; EMS SERVICES</b>		
	<b>Machinery &amp; Equipment</b>	<b>7,105.72</b>
	Printer/Scanner/Fax	7,105.72
<b>TOTAL CAPITAL EXPENDITURES-FIRE &amp; EMS SERVICES</b>		<b>7,105.72</b>
		<b>63,680.18</b>

- Transfer funds from Capital Fund to General Fund to cover expenses
- Items Identified in Capital Plan – Bunker Gear, Patient Care Reporting Devices, IT & Office Equipment

# 2018 Budget



- Any changes or updates submitted to Ashley by November 6th
- 2018 Budget Public Hearing – November 15th
- Property Tax Resolution – November 15th
- Adopt 2018 General Operating Fund Budget, Capital Fund Budget, & Special Rescue Budget – November 15th