

2018 2nd Quarter Financial Report



ENUMCLAW FIRE DEPARTMENT

7/18/2018

2018 Budget



REVENUE

	YTD 6/30/2018	2018 Estimated Actual	2018 Budget	Difference	YTD % of Budget	2018 Estimated % of Budget
Fire Levy \$	1,998,152	\$ 3,745,390	\$ 3,745,390	\$ -	53%	100%
Transport Revenue \$	205,600	\$ 411,199	\$ 345,000	\$ 66,199	60%	119%
KCEMS Levy \$	321,064	\$ 321,064	\$ 321,060	\$ 4	100%	100%
Grant Revenue \$	3,022	\$ 3,022	\$ 4,250	\$ (1,228)	71%	71%
Misc. Revenue \$	50,087	\$ 74,464	\$ 33,300	\$ 41,164	150%	224%
Prior Period Adjustment(s) \$	50,519	\$ 143,177	\$ -	\$ 143,177	#DIV/0!	#DIV/0!
Tansfers In \$	-	\$ -	\$ -	\$ -		
Total \$	2,628,444	\$ 4,698,316	\$ 4,449,000	\$ 249,316	59.1%	105.6%

KEY ITEMS

- Fire Levy-\$39,490.58 for previous years', \$1,958,661.40 for 2018
- Ambulance Service-Avg \$34,266/mo, budgeted \$28,750/mo
- KC BLS Allocation \$321,064 received April 11, 2018
- Miscellaneous Revenues (Out of District Contracts, Permits, School District Protection Services, Fire Marshal Services, City of Enumclaw Reimbursement for Leave Cash Outs)

2018 Budget



EXPENDITURES

	YTD 6/30/2018	2018 Estimated Actual	2018 Budget	Difference	YTD % of Budget	2018 Estimated % of Budget
Personnel (Wages & Benefits) \$	1,500,824	\$ 3,001,253	\$ 3,092,170	\$ 90,917	49%	97%
Administration Overhead \$	203,578	\$ 428,356	\$ 456,990	\$ 28,634	45%	94%
Operational Equipment & Supplies \$	195,480	\$ 351,810	\$ 375,840	\$ 24,030	52%	94%
Prior Period Adjustment(s) \$	79,001	\$ 80,241	\$ -	\$ (80,241)	#DIV/0!	#DIV/0!
Capital \$	8,994	\$ 28,994	\$ 20,000	\$ (8,994)	45%	145%
Transfer-Out to Capial Outlay Fund \$	-	\$ 500,000	\$ 500,000	\$ -	0%	100%
Total \$	1,987,877	\$ 4,390,654	\$ 4,445,000	\$ 54,346	44.7%	98.8%

KEY ITEMS

- Capital-Lighting Project & Fiber Connection

2018 Budget



FUND BALANCE

	YTD	2018 Estimated		
	6/30/2018	Actual	2018 Budget	Difference
Beginning Fund Balance	\$ 955,345	\$ 955,345	\$ 850,000	\$ 105,345
Change in Fund Balance (Rev - Exp)	\$ 640,567	\$ 307,663	\$ 4,000	\$ 303,663
Ending Fund Balance	\$ 1,595,912	\$ 1,263,008	\$ 854,000	\$ 409,008

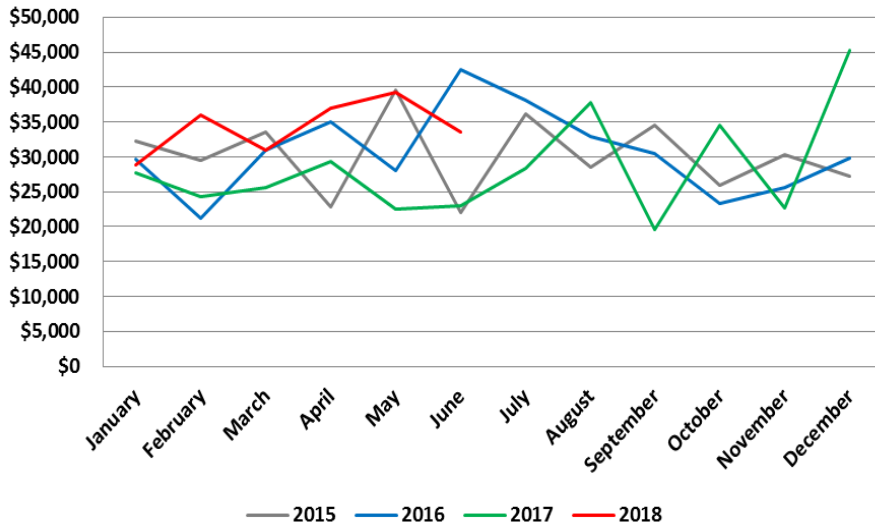
KEY ITEMS

- Beginning Balance-\$105k more than projected
- YTD Revenue = \$2,628,444
- YTD Expenditures = \$1,987,877

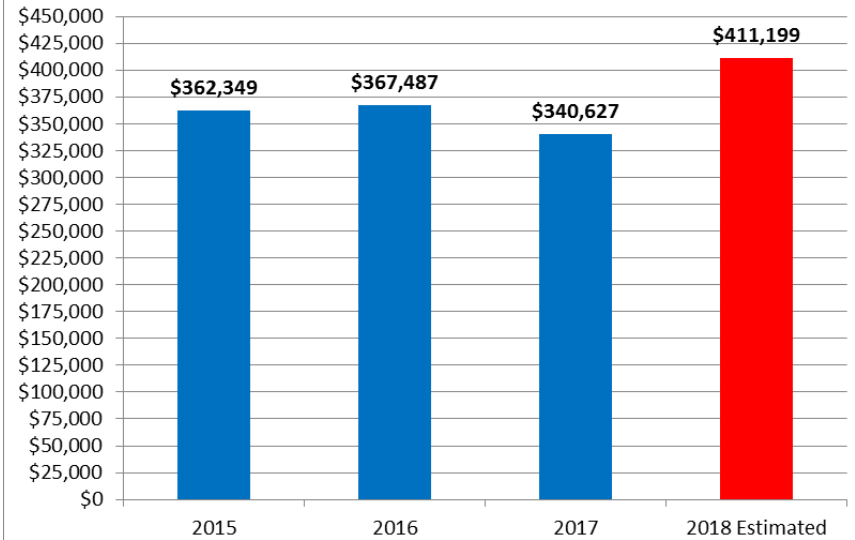
Transport Revenue



Monthly Transport Revenue Comparison



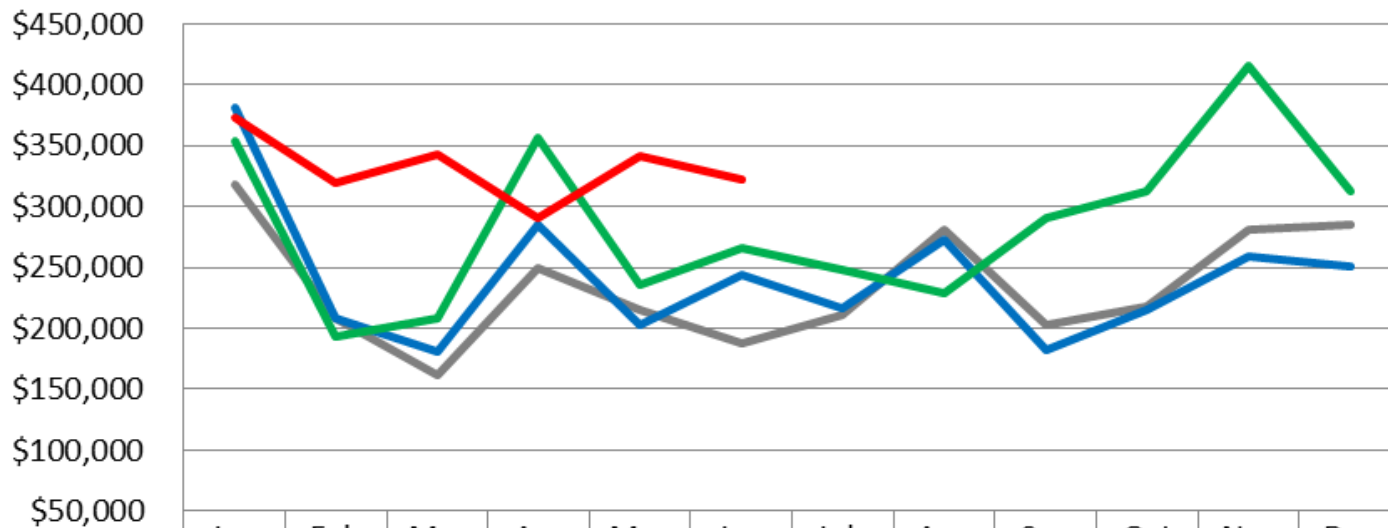
Annual Transport Revenue



Monthly Expenses



Monthly Expenditures Comparison



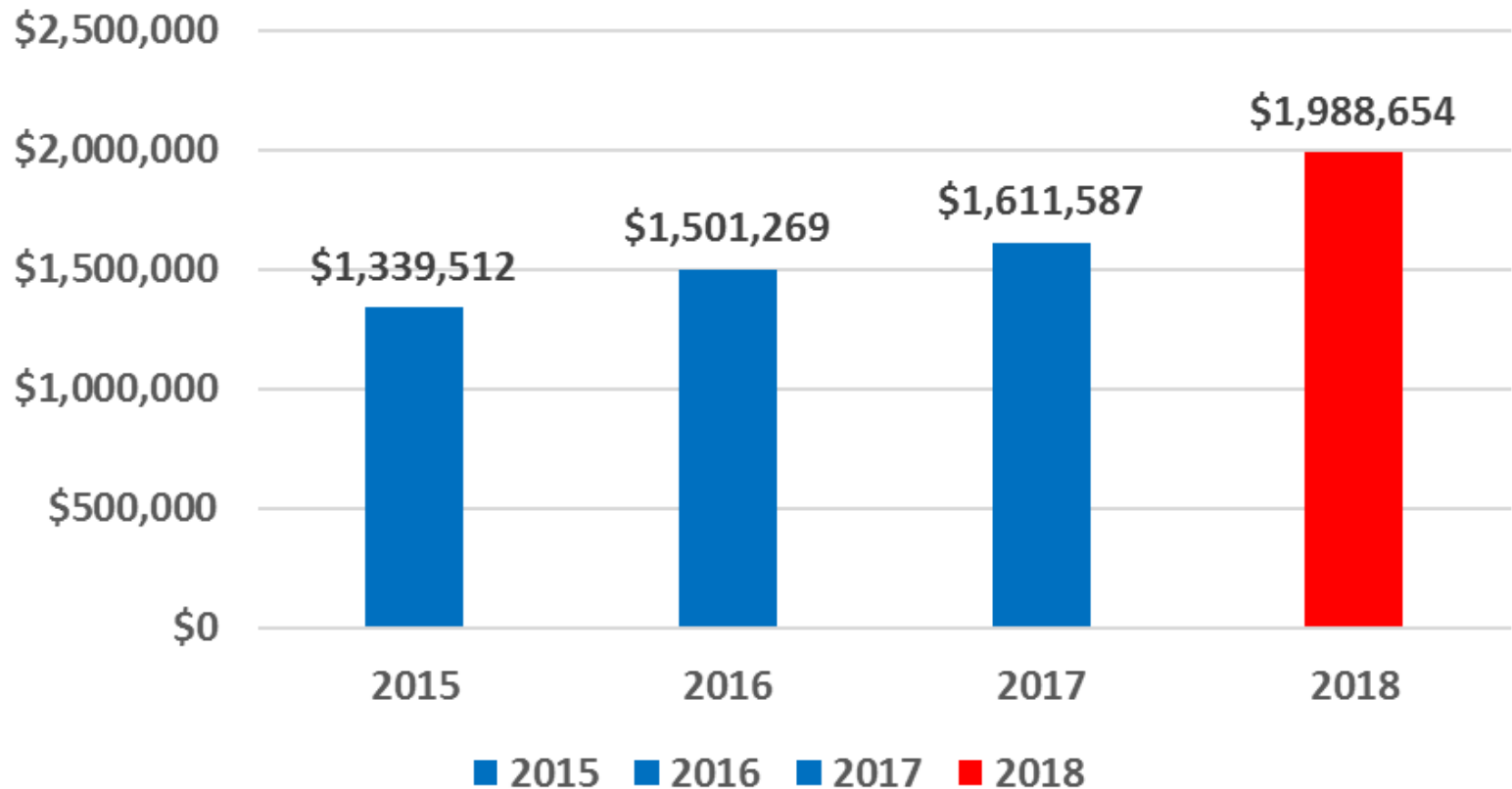
	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec
2015	\$317	\$207	\$161	\$248	\$215	\$188	\$211	\$280	\$202	\$218	\$280	\$284
2016	\$381	\$207	\$181	\$285	\$202	\$243	\$216	\$273	\$182	\$215	\$259	\$251
2017	\$353	\$192	\$208	\$356	\$235	\$265	\$248	\$228	\$290	\$312	\$415	\$312
2018	\$372	\$319	\$342	\$290	\$340	\$322						

— 2015 — 2016 — 2017 — 2018

Monthly Expenses



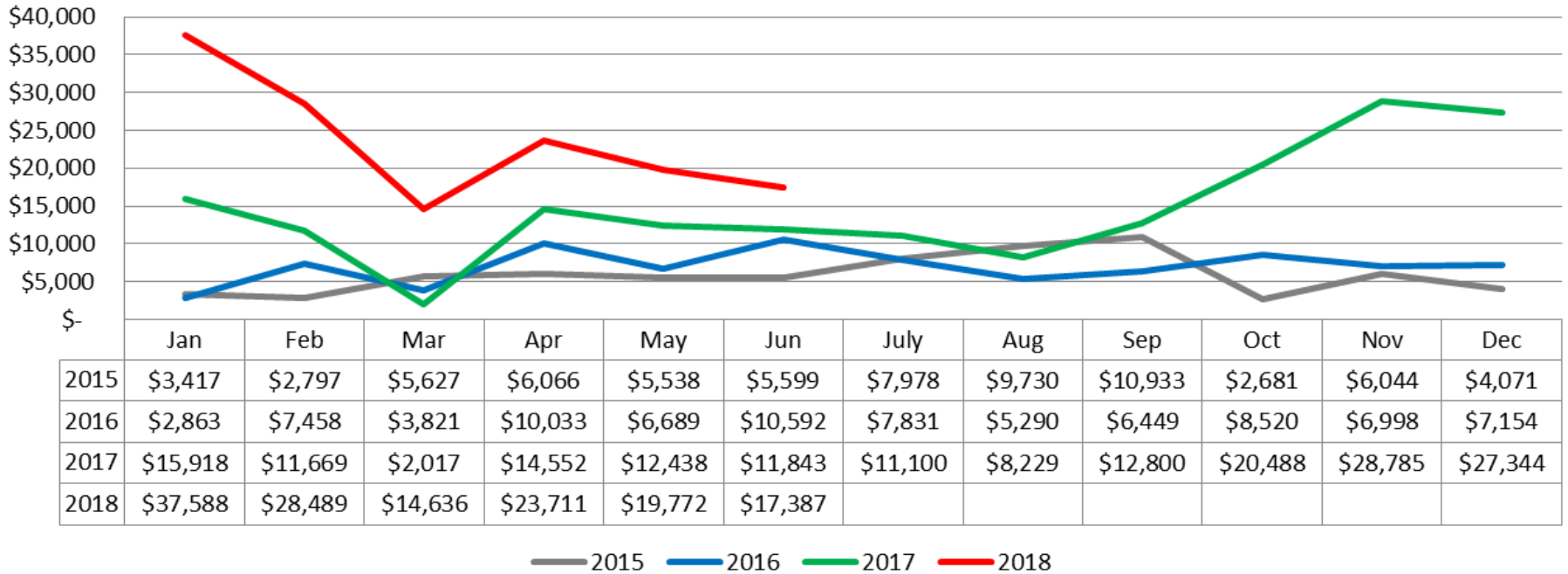
YTD Expenditures Comparison



Overtime Expense



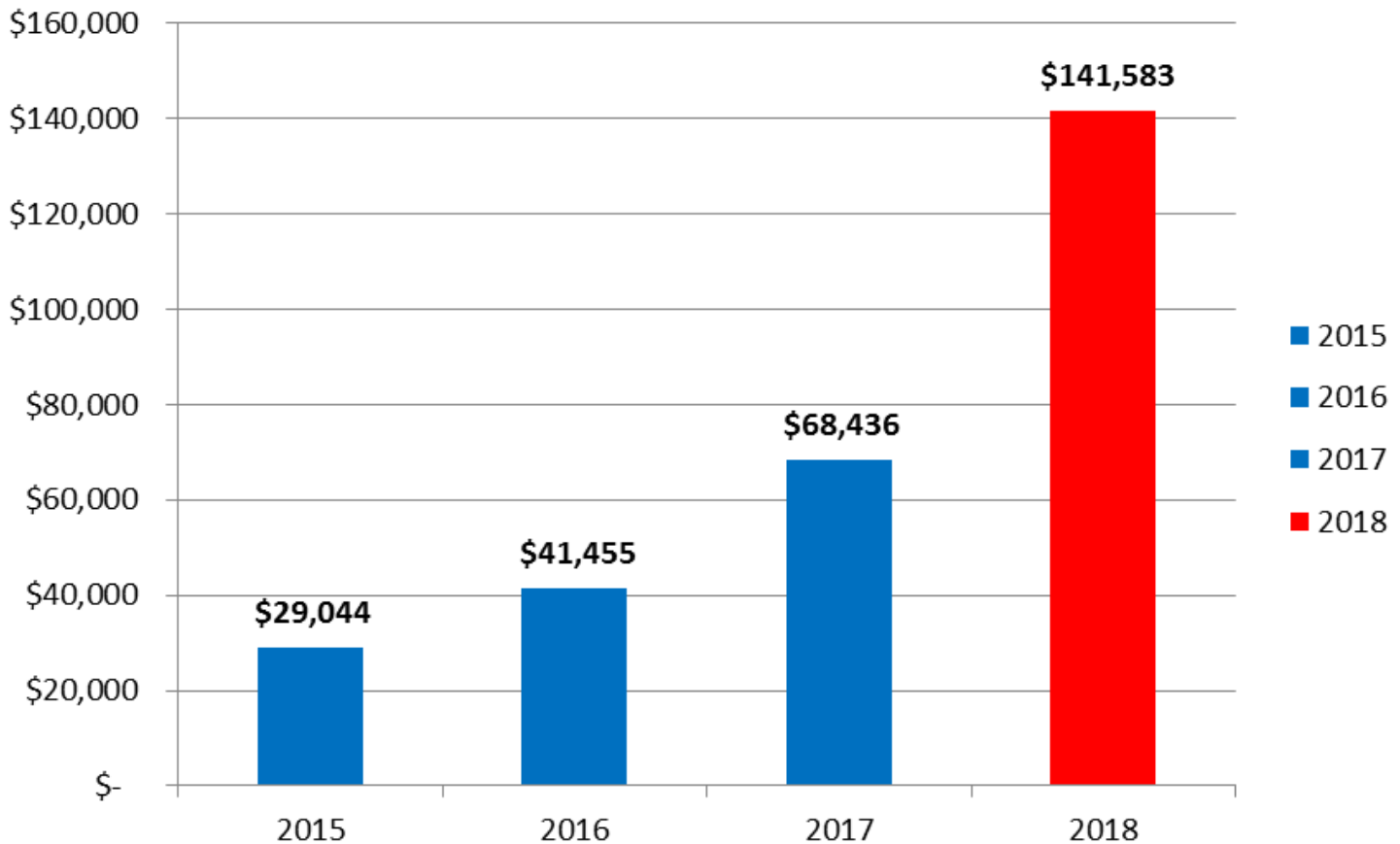
Overtime Comparison



Overtime Expense



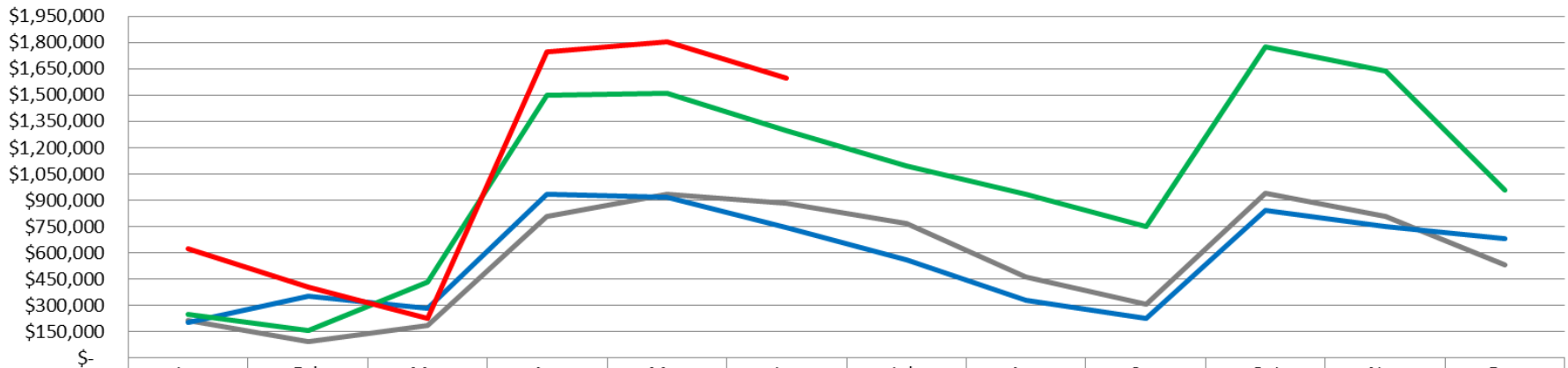
YTD Overtime Comparison



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	\$1,496,878	\$1,509,331	\$1,298,682	\$1,092,807	\$936,522	\$749,411	\$1,775,321	\$1,636,845	\$955,345
2018	\$623,618	\$404,663	\$227,773	\$1,748,672	\$1,804,965	\$1,595,912						

— 2015 — 2016 — 2017 — 2018

2018 Capital Fund Summary



REVENUE

	YTD 6/30/2018	2017 Estimated Actual	2018 Budget
Fire Impact Fees \$	160,993	\$ 160,993	\$ -
Grant Revenue \$	-	\$ -	\$ -
Misc. Revenue \$	14,614	\$ 14,614	\$ -
Transfers In-Operating Fund \$	-	\$ -	\$ 500,000
Total \$	175,607	\$ 175,607	\$ 500,000

EXPENDITURES

	YTD 6/30/2018	2017 Estimated Actual	2018 Budget
Administrative Overhead \$	70	\$ 70	\$ -
Operational Equipment & Supplies \$	5,183	\$ 5,183	\$ 25,000
Capital \$	77,540	\$ 77,540	\$ 100,000
Transfer-Out to Operating Fund \$	-	\$ -	\$ -
Total \$	82,793	\$ 82,793	\$ 125,000

FUND BALANCE

	YTD 6/30/2018	2017 Estimated Actual	2018 Budget
Beginning Fund Balance \$	618,434	\$ 618,434	\$ 555,430
Change in Fund Balance (Rev - Exp) \$	92,814	\$ 92,814	\$ 375,000
Ending Fund Balance \$	711,248	\$ 711,248	\$ 930,430

2018 Special Rescue Fund Summary



REVENUE

	YTD	
	6/30/2018	2018 Budget
Misc. Revenue \$	39	\$ -
Tansfers In \$	-	\$ -
Total \$	39	\$ -

EXPENDITURES

	YTD	
	6/30/2018	2018 Budget
Administration Overhead \$	383	\$ -
Operational Equipment & Supplies \$	2,509	\$ 11,250
Training \$	-	\$ -
Capital \$	-	\$ -
Transfer-Out to Operating Fund \$	-	\$ -
Total \$	2,892	\$ 11,250

FUND BALANCE

	YTD	
	6/30/2018	2018 Budget
Beginning Fund Balance \$	5,059	\$ 11,250
Change in Fund Balance (Rev - Exp) \$	(2,853)	\$ (11,250)
Ending Fund Balance \$	2,206	\$ -