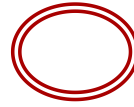


4th Quarter 2021 Financial Report



ENUMCLAW FIRE DEPARTMENT

2021 Budget



REVENUE

	YTD 12/31/2021	2021 Budget	Difference	YTD % of Budget
Fire Levy \$	4,781,847	\$ 4,770,000	\$ 11,847	100%
Ambulance Transport Service \$	846,061	\$ 576,000	\$ 270,061	147%
KC EMS Levy \$	404,999	\$ 400,000	\$ 4,999	101%
Grant Revenue \$	222,483	\$ 4,000	\$ 218,483	5562%
Misc. Revenue \$	331,573	\$ 217,000	\$ 114,573	153%
Total \$	6,586,962	\$ 5,967,000	\$ 619,962	110.4%

KEY ITEMS

•Fire Levy

- 2021 Allowable \$4,770,407

•Ambulance Service

- Avg \$58,555/month, budgeted \$48,000/month
- \$143,390 FY2020 GEMT Settlement

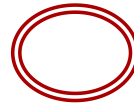
•Grant Revenue

- COVID19 Testing Site Reimbursement - \$114,933
- COVID19 Public Assistance Grant - \$106,290

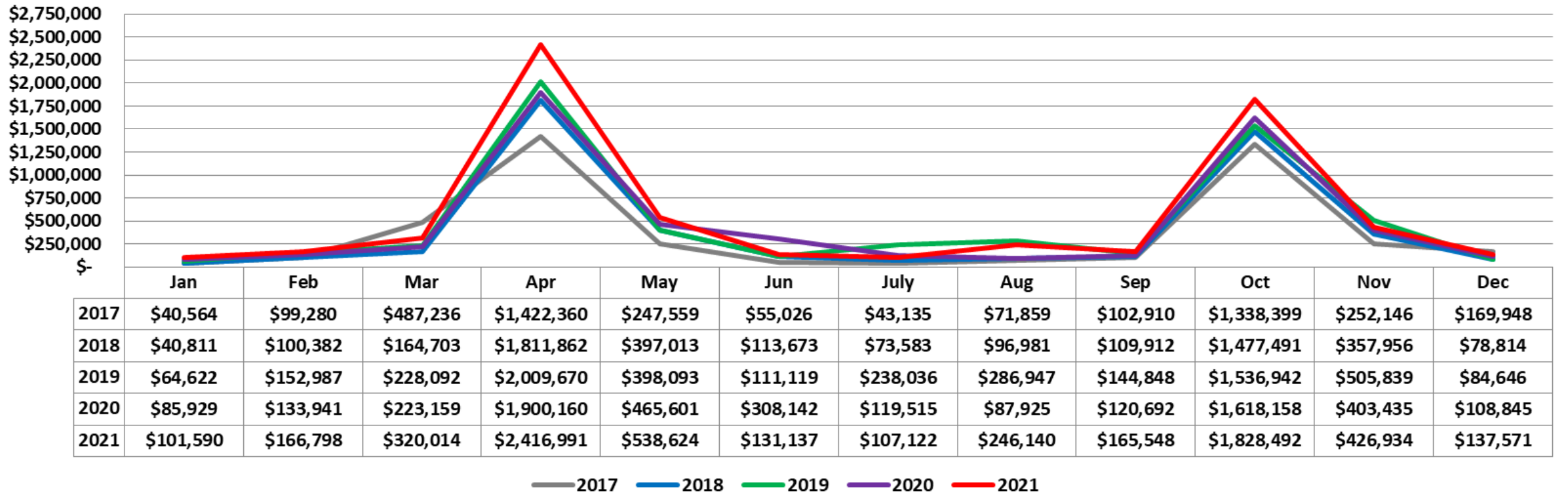
•Miscellaneous Revenues

- Out of District Contracts, Permits, School District/KC Property Protection Services, Event EMS State Mobilization, Fire Marshal Services, Investment Interest

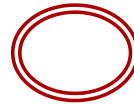
Monthly Revenues



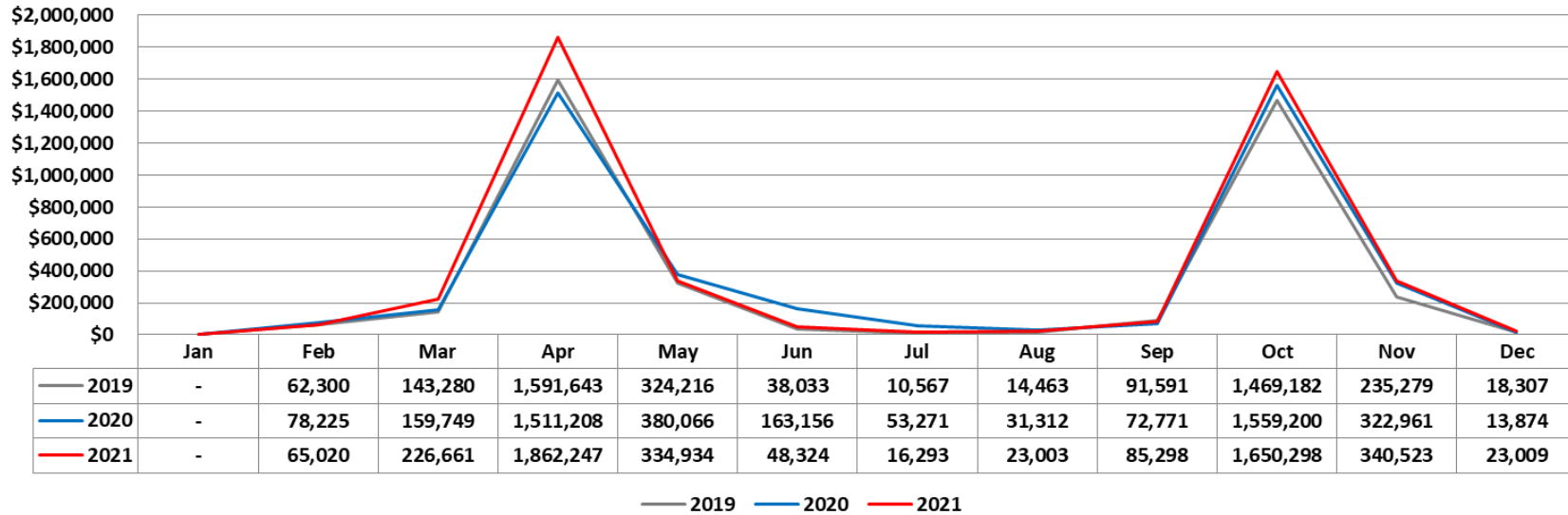
Monthly Revenues Comparison



Property Tax Revenue

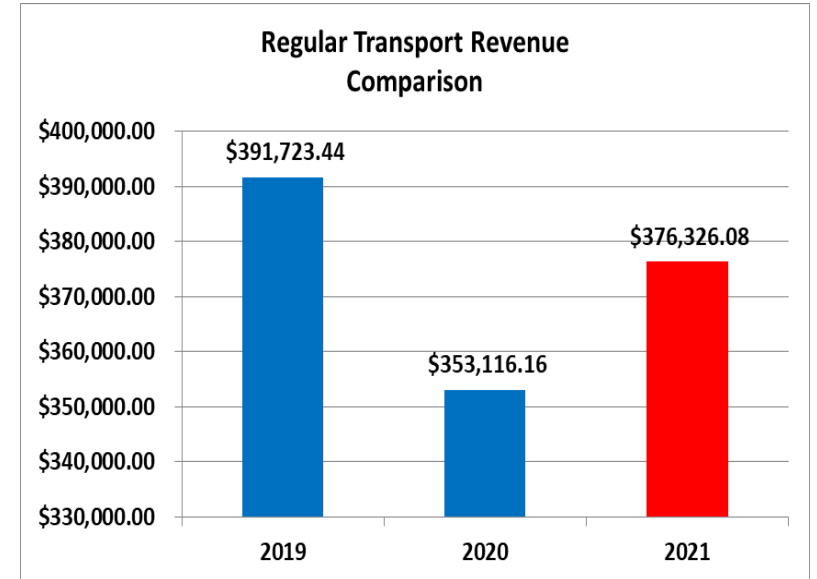
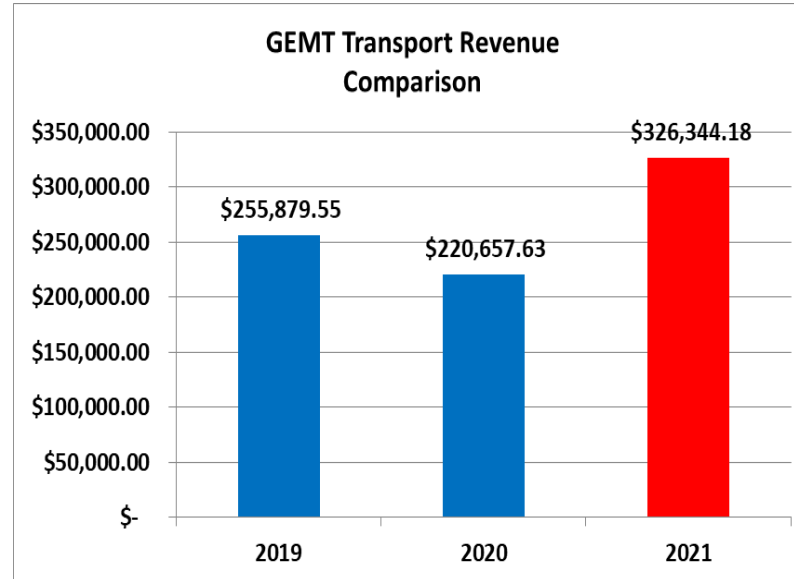
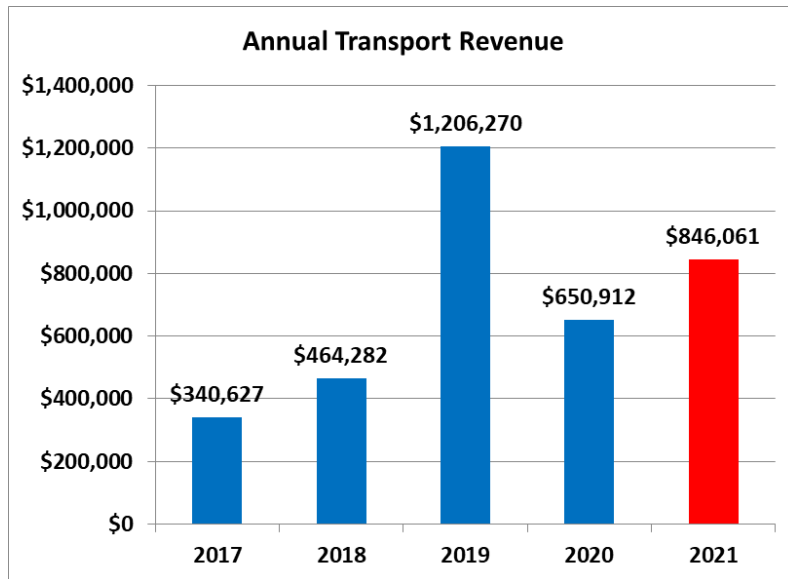
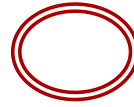


Property Tax Revenue Comparison



	2019	2020	2021	Difference
Allowable Levy	\$4,059,629	\$4,454,059	\$4,770,407	\$316,348
Received as of December 31st	\$3,998,861	\$4,345,791	\$4,675,611	\$329,819
% of Levy Amt	98.5%	97.6%	98.0%	0.4%
Property Tax Revenue Delinquent	\$75,626.22	\$56,961.68	\$103,089.79	\$46,128.11
Total Property Tax Revenue	\$4,074,487	\$4,402,753	\$4,778,701	\$375,948

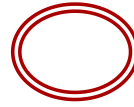
Transport Revenue



KEY ITEMS

- 2019: GEMT Settlements - \$558,667; GEMT - \$255,880; Regular Transports - \$391,723
- 2020: GEMT Settlements - \$77,138; GEMT - \$220,658; Regular Transports - \$353,116
- 2021: GEMT Settlements - \$143,390; GEMT - \$326,344; Regular Transports - \$376,326 (Budget = \$576,000)

2021 Budget



EXPENDITURES

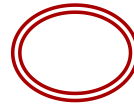
	YTD 12/31/2021	2021 Budget	Difference	YTD % of Budget
Personnel (Wages & Benefits) \$	4,186,114	\$ 4,507,050	\$ 320,936	93%
Administration Overhead \$	783,421	\$ 725,900	\$ (57,521)	108%
Operational Equipment & Supplies \$	442,786	\$ 544,900	\$ 102,114	81%
Capital \$	13,697	\$ 20,000	\$ 6,303	68%
Transfer-Out to Capital Outlay Fund \$	1,500,000	\$ 1,500,000	\$ -	100%
Total \$	6,926,019	\$ 7,297,850	\$ 371,831	94.9%

KEY ITEMS

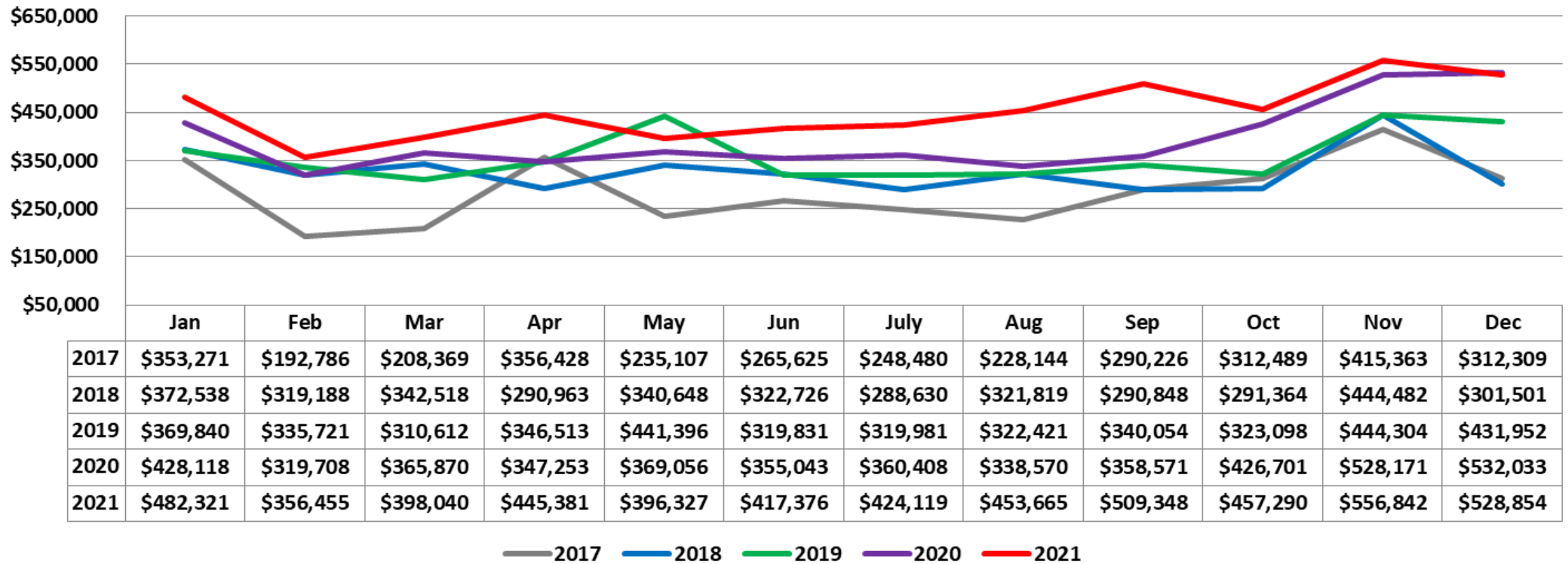
- Personnel savings from delayed hiring of Deputy Chief, delayed promotion of Fire Marshal, mid-year hiring of 3 firefighters, and lower than budgeted reimbursement to volunteers
- Benefit savings from lower than budgeted medical/dental premium increase
- Administration Overhead expenses are offset with insurance recoveries for roof repairs at Station 42

- COVID Supplies YTD - \$13,867 (Reimbursed w/ Federal Grants)
- COVID Overtime YTD - \$100,694 (Reimbursed w/ Federal Grants)
- Due to recognized savings (expended 93.6% of budget), we were able to increase the annual contribution to the Capital Outlay Fund

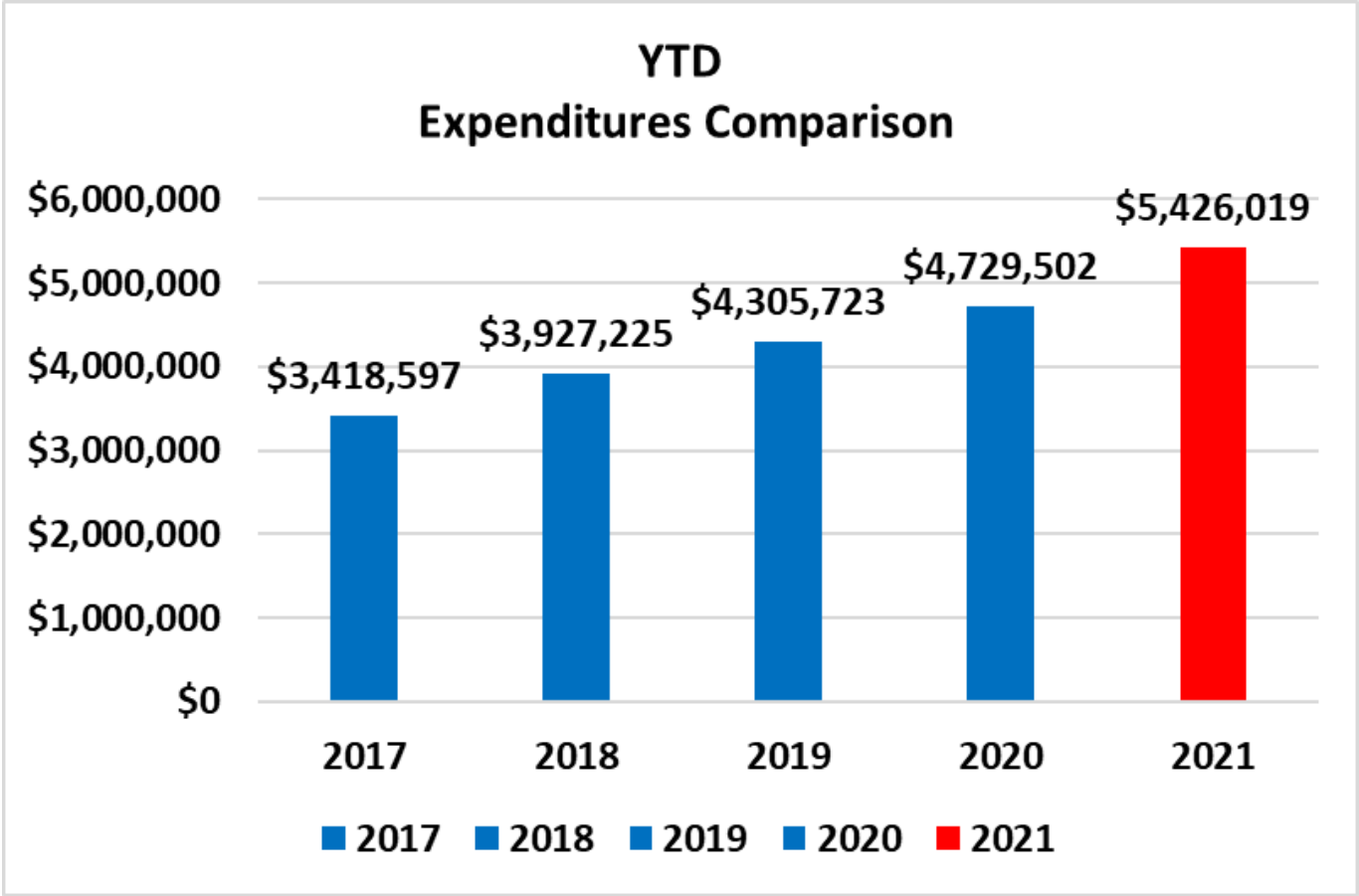
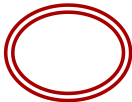
Monthly Expenses



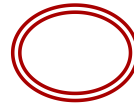
Monthly Expenditures Comparison



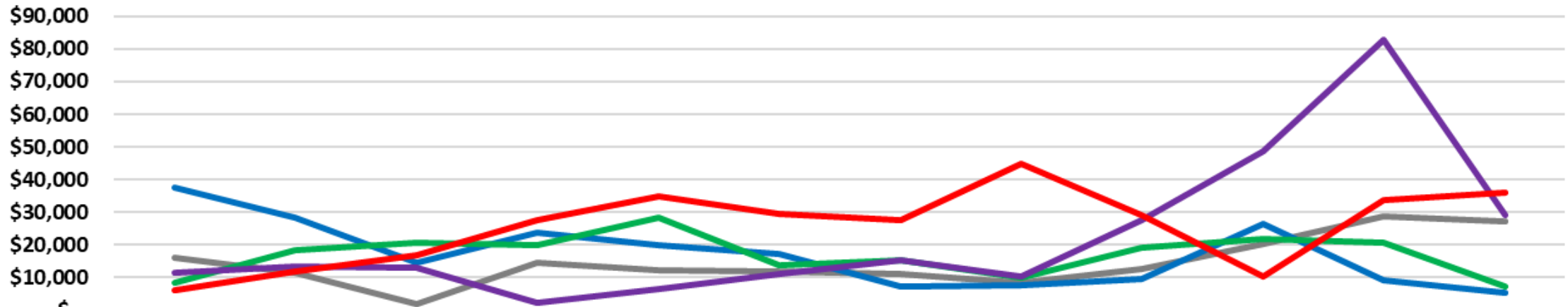
YTD Expenses



Overtime Expenses



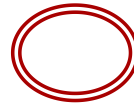
Overtime Comparison



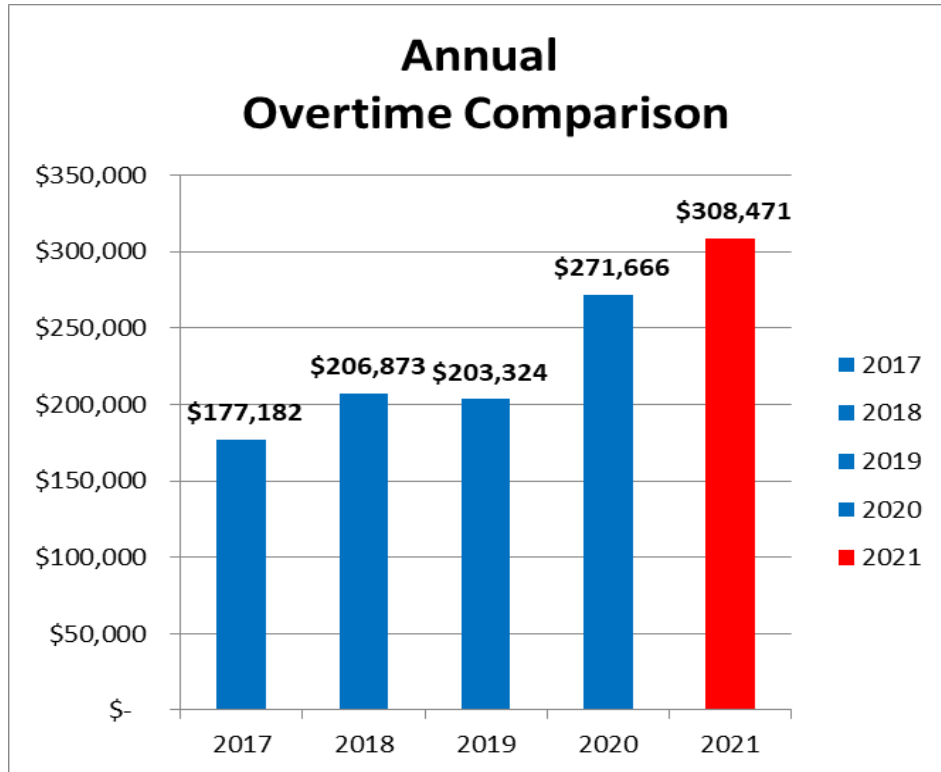
	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec
2017	\$15,918	\$11,669	\$2,017	\$14,552	\$12,438	\$11,843	\$11,100	\$8,229	\$12,800	\$20,488	\$28,785	\$27,344
2018	\$37,588	\$28,489	\$14,636	\$23,711	\$19,772	\$17,387	\$7,186	\$7,781	\$9,572	\$26,362	\$9,053	\$5,335
2019	\$8,263	\$18,376	\$20,797	\$19,781	\$28,299	\$13,600	\$15,163	\$9,930	\$19,123	\$21,994	\$20,746	\$7,254
2020	\$11,526	\$13,579	\$13,069	\$2,150	\$6,683	\$11,027	\$15,256	\$10,455	\$27,402	\$48,839	\$82,706	\$28,974
2021	\$6,154	\$12,026	\$16,859	\$27,733	\$34,709	\$29,629	\$27,549	\$44,793	\$28,994	\$10,500	\$33,582	\$35,944

— 2017 — 2018 — 2019 — 2020 — 2021

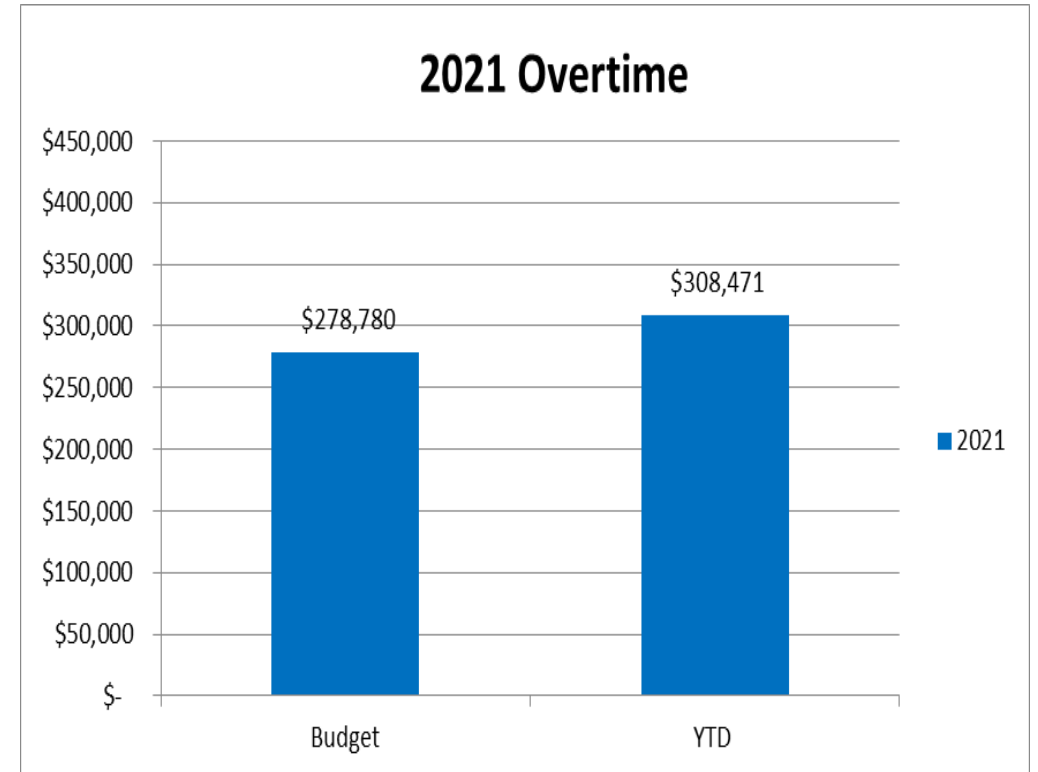
Overtime Expenses



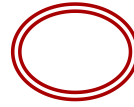
Annual Overtime Comparison



2021 Overtime



2021 Budget



FUND BALANCE

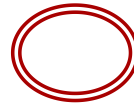
	YTD	2021	
	12/31/2021	Budget	Difference
Beginning Fund Balance-Unassigned	\$ 1,980,082	\$ 2,140,000	\$ (159,918)
Beginning Fund Balance-Committed	\$ 650,000	\$ 650,000	\$ -
Change in Fund Balance (Rev - Exp)	\$ (339,056)	\$ (1,330,850)	\$ 991,794
Ending Fund Balance	\$ 2,291,026	\$ 1,459,150	\$ 831,876

KEY ITEMS

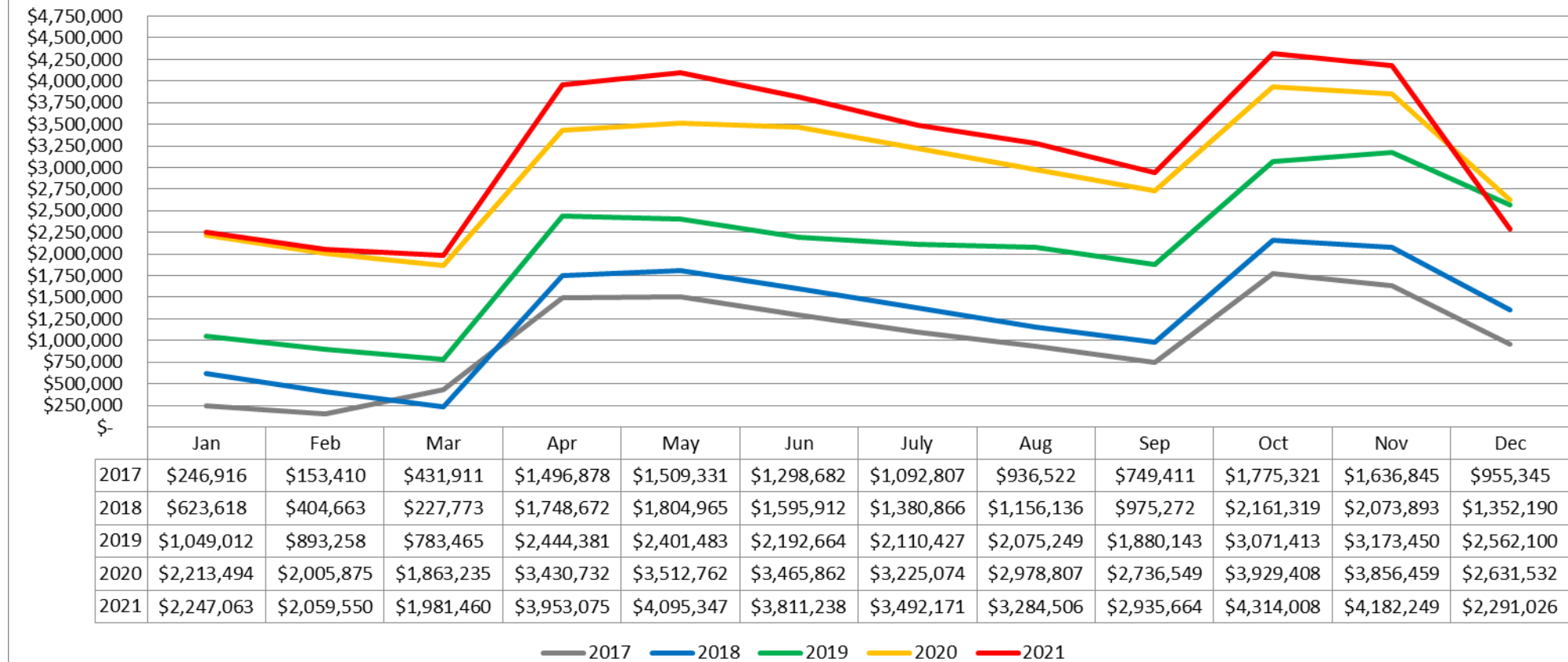
- YTD Revenue = \$6,586,962
- YTD Expenditures = \$6,926,018 (Includes \$1,500,000 transfer to Capital Outlay Fund)

- Fund Balance Committed to Unemployment Claims = \$150,000
- Fund Balance Committed to Compensated Absences = \$350,000
- Fund Balance Committed to Salary Savings Plan Liabilities = \$150,000

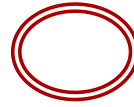
Cash Balance



Cash Balance Comparison



2021 Capital Fund Summary



REVENUE

	YTD		YTD	
	12/31/2021	2021 Budget	Difference	% of Budget
Fire Impact Fees	\$ 206,494	\$ 240,000	\$ (33,506)	86%
Grant Revenue	\$ -	\$ -	\$ -	
State & DNR Mobilization Reimbursement-Equipment	\$ 15,435	\$ -	\$ 15,435	
Investment Earnings	\$ 22,105	\$ 30,000	\$ (7,895)	74%
Sale of Capital Assets	\$ 981,033	\$ -	\$ 981,033	
Transfers In-Operating Fund	\$ 1,500,000	\$ 1,500,000	\$ -	100%
Total	\$ 2,725,068	\$ 1,770,000	\$ 955,068	154%

EXPENDITURES

	YTD		YTD	
	12/31/2021	2021 Budget	Difference	% of Budget
Administrative Overhead	\$ 339	\$ -	\$ (339)	
Operational Equipment & Supplies	\$ 40,224	\$ 195,000	\$ 154,776	21%
Capital	\$ 109,341	\$ 399,000	\$ 289,659	27%
Total	\$ 149,904	\$ 594,000	\$ 444,096	25%

FUND BALANCE

	YTD		
	12/31/2021	2021 Budget	Difference
Beginning Fund Balance	\$ 2,828,919	\$ 2,563,553	\$ 265,366
Change in Fund Balance (Rev - Exp)	\$ 2,575,164	\$ 1,176,000	\$ 1,399,164
Ending Fund Balance	\$ 5,404,083	\$ 3,739,553	\$ 1,664,530

KEY ITEMS

- Fire Impact Fees
 - Oct –Dec 2020 \$52,429
 - Jan-Oct 2021 \$154,065
 - Nov-Dec 2021 \$14,299 to be received
- Sale of Property (vacant land)
 - \$609,669 (2020-\$30k; 2021-\$609,669)
- Sale of Station 43
 - \$371,237 (October)
- PSERN Radio Project delayed
 - Carried budget forward to 2022
- Brush Truck still at manufacturer
 - 2022 budget amendment will need to be made
- Training Truck still need upfitting
 - 2022 budget amendment will need to be made