

**Monthly Overview of the  
2018 Budget**

| New District Fund  | Numbers | Dept | Sub Dept | Account         | Category/Component Title                         | 2013 Actuals          | 2014 Actuals          | 2015 Actuals          | 2016 Actuals          | 2017 Actuals          | Approved 2018 Budget  | 2018 Budget's Actuals to Date as of 31 Aug 18 | 2018 Budget's % of Total Spent Target 66.666% | 2019 Budget Planning Preliminary | Notes  | Change from 2018 to 2019 |
|--|---------|------|----------|-----------------|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---|---|----------------------------------|--|--------------------------|
| 1  | 100     | 308  | 0        | 308 80 00 00--0 | Beginning Cash & Investments-Unreserved          | \$941,683.70          | \$1,371,894.74        | \$1,383,834.49        | \$1,132,154.73        | \$917,856.10          | \$614,823.40          | \$614,823.40                                  | \$614,823.40                                  | \$763,089.16                     |  | \$148,265.76             |
| <i>Beginning cash forecasted at time of 2018 budget approval was:</i>                |         |      |          |                 |  |                       |                       |                       |                       |                       |                       |   |   |                                  |  |                          |
| <b>ESTIMATED TOTAL REVENUES &amp; INCOME:</b>  |         |      |          |                 |  | <b>\$2,528,843.04</b> | <b>\$2,530,307.37</b> | <b>\$2,582,777.56</b> | <b>\$2,654,551.71</b> | <b>\$3,070,351.52</b> | <b>\$5,171,985.13</b> | <b>\$2,778,064.50</b>                         | <b>53.714%</b>                                | <b>\$5,337,240.28</b>            |  | <b>\$165,255.15</b>      |
| 1  | 100     | 397  | 0        | 397 00 00 00--0 | Transfers In: From Other District Funds/Accounts | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$391,157.83          | \$0.00                | \$400,000.00                                  |   | \$0.00                           | Moneys from General Reserves...                | \$0.00                   |
| 1  | 100     | 397  | 0        |                 | Transfers Out: To Other District Funds/Accounts  | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00  |   | -\$50,000.00                     | Moneys to General Reserves...                  | -\$50,000.00             |
|  |         |      |          |                 | Transfers Out: To Other District Funds/Accounts  | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$137,587.16          | \$0.00                | -\$150,000.00                                 |   | -\$450,000.00                    | Moneys to Fleet Reserves...                    | -\$450,000.00            |
|  |         |      |          |                 | Transfers Out: To Other District Funds/Accounts  | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00  |   | -\$250,000.00                    | Moneys to Facility Reserves...                 | -\$250,000.00            |
| 1  | 500     | 597  | 0        | 597 22 00 00--0 | Transfers Out: To Other District Funds/Accounts  | \$118,537.00          | \$96,406.00           | \$169,713.00          | \$0.00                | \$0.00                | \$0.00                | \$0.00  |   | -\$50,000.00                     | Moneys to Equipment Reserves...                | -\$50,000.00             |
|  |         |      |          |                 | Transfers Out: To Other District Funds/Accounts  | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00  |   | \$0.00                           | Moneys to Staff Reserves...                    | \$0.00                   |
| <i>This line's figures are for verification only and are not included in totals:</i> |         |      |          |                 |  |                       |                       |                       |                       | \$3,323,922.19        | \$5,171,985.13        | \$3,028,064.50                                | 58.547%                                       | \$4,537,240.28                   | <i>Cross checks only...</i>                    |                          |
| <b>ADMINISTRATION - BUSINESS SUPPORT TOTALS:</b>                                     |         |      |          |                 |  | <b>\$377,813.00</b>   | <b>\$358,384.24</b>   | <b>\$476,236.09</b>   | <b>\$418,620.36</b>   | <b>\$353,471.21</b>   | <b>\$482,200.00</b>   | <b>\$294,609.30</b>                           | <b>61.097%</b>                                | <b>\$485,387.19</b>              |  | <b>\$3,187.19</b>        |
| Percentage of actuals (WO ALS):  |         |      |          |                 |  | 8.28%                 | 7.79%                 | 10.01%                | 8.79%                 | 9.92%                 | 10.64%                | 10.23%  |   | 10.07%                           | Percentage of proposed budgets...              |                          |
| <b>PERSONNEL COSTS - WAGES &amp; BENEFITS TOTALS:</b>                                |         |      |          |                 |  | <b>\$3,765,425.21</b> | <b>\$3,728,731.07</b> | <b>\$3,879,830.82</b> | <b>\$3,816,422.50</b> | <b>\$2,872,049.07</b> | <b>\$3,239,205.00</b> | <b>\$2,022,363.66</b>                         | <b>62.434%</b>                                | <b>\$3,488,960.79</b>            |  | <b>\$249,755.79</b>      |
| Percentage of actuals (WO ALS):  |         |      |          |                 |  | 82.48%                | 81.04%                | 81.55%                | 80.14%                | 80.62%                | 71.50%                | 70.23%  |   | 72.36%                           | Percentage of proposed budgets...              |                          |
| <b>TRAINING COSTS &amp; EXPENSES TOTALS:</b>   |         |      |          |                 |  | <b>\$60,827.88</b>    | <b>\$96,855.95</b>    | <b>\$56,738.66</b>    | <b>\$127,667.46</b>   | <b>\$103,221.93</b>   | <b>\$140,120.00</b>   | <b>\$138,362.91</b>                           | <b>98.746%</b>                                | <b>\$254,828.53</b>              |  | <b>\$114,708.53</b>      |
| Percentage of actuals (WO ALS):  |         |      |          |                 |  | 1.33%                 | 2.10%                 | 1.19%                 | 2.68%                 | 2.90%                 | 3.09%                 | 4.80%   |   | 5.29%                            | Percentage of proposed budgets...              |                          |
| <b>EQUIPMENT COSTS &amp; EXPENSES TOTALS:</b>  |         |      |          |                 |  | <b>\$60,117.87</b>    | <b>\$79,378.49</b>    | <b>\$65,568.52</b>    | <b>\$74,421.43</b>    | <b>\$72,394.60</b>    | <b>\$79,285.00</b>    | <b>\$80,146.81</b>                            | <b>101.087%</b>                               | <b>\$132,036.53</b>              |  | <b>\$52,751.53</b>       |
| Percentage of actuals (WO ALS):  |         |      |          |                 |  | 1.32%                 | 1.73%                 | 1.38%                 | 1.56%                 | 2.03%                 | 1.75%                 | 2.78%   |   | 2.74%                            | Percentage of proposed budgets...              |                          |
| <b>SUPPLY COSTS &amp; EXPENSES TOTALS:</b>   |         |      |          |                 |  | <b>\$63,575.29</b>    | <b>\$64,531.58</b>    | <b>\$63,900.96</b>    | <b>\$53,546.99</b>    | <b>\$47,553.32</b>    | <b>\$52,700.00</b>    | <b>\$23,050.74</b>                            | <b>43.740%</b>                                | <b>\$38,268.68</b>               |  | <b>-\$14,431.33</b>      |
| Percentage of actuals (WO ALS):  |         |      |          |                 |  | 1.39%                 | 1.40%                 | 1.34%                 | 1.12%                 | 1.33%                 | 1.16%                 | 0.80%   |   | 0.79%                            | Percentage of proposed budgets...              |                          |
| <b>UNIFORMS &amp; PERSONAL PROTECTION EQUIPMENTS COSTS &amp; EXPENSES TOTALS:</b>    |         |      |          |                 |  | <b>\$40,899.69</b>    | <b>\$16,501.67</b>    | <b>\$19,192.20</b>    | <b>\$28,712.74</b>    | <b>\$46,546.67</b>    | <b>\$92,500.00</b>    | <b>\$31,640.22</b>                            | <b>34.206%</b>                                | <b>\$50,000.00</b>               |  | <b>-\$42,500.00</b>      |
| Percentage of actuals (WO ALS):  |         |      |          |                 |  | 0.90%                 | 0.36%                 | 0.40%                 | 0.60%                 | 1.31%                 | 2.04%                 | 1.10%   |   | 2.04%                            | Percentage of proposed budgets...              |                          |
| <b>VEHICLE &amp; FLEET COSTS &amp; EXPENSES TOTALS:</b>                              |         |      |          |                 |  | <b>\$60,745.09</b>    | <b>\$63,109.12</b>    | <b>\$50,386.86</b>    | <b>\$33,731.16</b>    | <b>\$52,168.42</b>    | <b>\$79,150.00</b>    | <b>\$137,648.46</b>                           | <b>173.908%</b>                               | <b>\$75,687.62</b>               |  | <b>-\$3,462.38</b>       |
| Percentage of actuals (WO ALS):  |         |      |          |                 |  | 1.33%                 | 1.37%                 | 1.06%                 | 0.71%                 | 1.46%                 | 1.75%                 | 4.78%   |   | 1.75%                            | Percentage of proposed budgets...              |                          |
| <b>BUILDING &amp; GROUNDS COSTS &amp; EXPENSES TOTALS:</b>                           |         |      |          |                 |  | <b>\$126,991.63</b>   | <b>\$176,381.84</b>   | <b>\$131,601.57</b>   | <b>\$194,613.10</b>   | <b>\$209,659.58</b>   | <b>\$320,125.00</b>   | <b>\$124,385.90</b>                           | <b>38.855%</b>                                | <b>\$276,486.91</b>              |  | <b>-\$43,638.09</b>      |
| Percentage of actuals (WO ALS):  |         |      |          |                 |  | 2.78%                 | 3.83%                 | 2.77%                 | 4.09%                 | 5.89%                 | 7.07%                 | 4.32%   |   | 5.73%                            | Percentage of proposed budgets...              |                          |
| <b>DISASTER PREPARATION COSTS &amp; EXPENSES TOTAL:</b>                              |         |      |          |                 |  | <b>\$9,089.49</b>     | <b>\$17,390.13</b>    | <b>\$13,963.83</b>    | <b>\$14,653.95</b>    | <b>\$7,477.25</b>     | <b>\$45,000.00</b>    | <b>\$27,590.74</b>                            | <b>61.313%</b>                                | <b>\$20,000.00</b>               |  | <b>-\$25,000.00</b>      |
| Percentage of actuals (WO ALS):  |         |      |          |                 |  | 0.20%                 | 0.38%                 | 0.29%                 | 0.31%                 | 0.21%                 | 0.99%                 | 0.96%   |   | 0.41%                            | Percentage of proposed budgets...              |                          |
| <b>SUMMARY OF PAST FIVE YEARS, PRESENT &amp; NEXT FORECASTED BUDGETS:</b>            |         |      |          |                 |  |                       |                       |                       |                       |                       |                       |   |   |                                  |  |                          |
| <i>ALS Transition 01 Feb 17</i>  |         |      |          |                 |  |                       |                       |                       |                       |                       |                       |   |   |                                  |  |                          |
| <i>ALS Service Discontinued</i>  |         |      |          |                 |  |                       |                       |                       |                       |                       |                       |   |   |                                  |  |                          |
| <b>TOTAL ACTUAL EXPENSES (WO ALS):</b>   |         |      |          |                 |  | <b>\$4,565,485.15</b> | <b>\$4,601,264.09</b> | <b>\$4,757,419.51</b> | <b>\$4,762,389.69</b> | <b>\$3,764,542.05</b> |                       | \$2,879,798.74                                | 63.568%                                       |                                  |  |                          |
| Approved Budget (With ALS):  |         |      |          |                 |  | \$5,440,979.00        | \$5,445,436.00        | \$4,752,615.00        | \$5,472,849.00        | \$3,562,524.00        | \$4,530,285.00        | \$4,530,285.00                                | 100.000%                                      | \$4,821,656.24                   | 2019 Preliminary/Estimated Budget...           | \$291,371.24             |
| Total Actual Expenses (With ALS):  |         |      |          |                 |  | \$5,083,105.02        | \$5,307,012.75        | \$5,048,729.36        | \$5,154,513.80        | \$3,764,542.05        |                       | \$2,879,798.74                                | 63.568%                                       | \$4,821,656.24                   | Actual = Proposed for Calculations...          | \$4,821,656.24           |
| Total Actual Revenue (With ALS):   |         |      |          |                 |  | \$5,513,316.06        | \$5,318,952.50        | \$4,797,049.60        | \$4,940,215.17        | \$3,461,509.35        | \$5,171,985.13        | \$2,778,064.50                                | 53.714%                                       | \$5,387,240.28                   | Forecasted Total Revenues...                   | \$215,255.15             |
| Total Actual Operational Positive Revenue or Shortfall:                              |         |      |          |                 |  | \$430,211.04          | \$11,939.75           | -\$251,679.76         | -\$214,298.63         | -\$303,032.70         | \$641,700.13          | -\$101,734.24                                 | -15.854%                                      | \$565,584.04                     | Forecasted Positive Revenues...                | -\$76,116.09             |
| Budget as a percentage of the previous year's budget:                                |         |      |          |                 |  |                       | 100.08%               | 87.28%                | 115.15%               | 65.09%                | 127.17%               |   |   | 106.43%                          | Percentage of Previous Budget...               |                          |
| <i>2017 Approved Deficit: -\$453,472.00</i>  |         |      |          |                 |  |                       |                       |                       |                       |                       |                       |   |   |                                  |  |                          |
| <b>SUMMARY OF ALL OF DISTRICT'S ACCOUNTS:</b>  |         |      |          |                 |  | <b>Actuals</b>        | <b>Actuals</b>        | <b>Actuals</b>        | <b>Actuals</b>        | <b>Actuals</b>        | <b>Forecasted</b>     | <b>Current</b>                                | <b>% of Total</b>                             | <b>Forecasted</b>                | <b>Positive Revenues Allocated to Accounts</b> |                          |
| End of Year Operational Funds/Account:   |         |      |          |                 |  | \$1,371,894.74        | \$1,383,834.49        | \$1,132,154.73        | \$917,856.10          | \$614,823.40          | \$1,256,523.53        | \$763,089.16                                  | 60.730%                                       | \$294,257.25                     | -\$234,415.96                                  | -\$962,266.28            |
| End of Year Petty Cash/Imprest Funds/Account:  |         |      |          |                 |  | \$2,000.00            | \$2,000.00            | \$2,000.00            | \$2,000.00            | \$2,000.00            | \$2,000.00            | \$2,000.00                                    | 100.000%                                      | \$2,000.00                       | \$0.00   | \$0.00                   |
| End of Year General Reserve Funds/Account:   |         |      |          |                 |  | \$1,068,002.00        | \$1,074,702.02        | \$1,082,237.69        | \$1,092,197.49        | \$1,104,985.56        | \$1,102,522.83        | \$713,721.59                                  | 64.735%                                       | \$763,721.59                     | \$50,000.00                                    | -\$338,801.24            |
| End of Year Fleet Reserve Funds/Account:   |         |      |          |                 |  | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$137,587.16          | \$287,315.96          | \$289,389.68                                  | 100.722%                                      | \$739,389.68                     | \$450,000.00                                   | \$452,073.72             |
| End of Year Facilities Reserve Funds/Account:  |         |      |          |                 |  | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$100,000.00          | \$0.00  | 0.000%  | \$250,000.00                     | \$250,000.00                                   | \$150,000.00             |
| End of Year Equipment Reserve Funds/Account:   |         |      |          |                 |  | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$100,000.00          | \$0.00  | 0.000%  | \$50,000.00                      | \$50,000.00                                    | -\$50,000.00             |
| End of Year Volunteer Emergency Incentive (Staff Reserve) Funds/Account:             |         |      |          |                 |  | \$52,715.86           | \$53,036.14           | \$53,394.61           | \$53,870.89           | \$54,471.57           | \$54,354.29           | \$55,037.50                                   | 101.257%                                      | \$55,037.50                      | \$0.00   | \$683.21                 |
| <i>Distribution of Positive Revenues out of Operational Funds:</i>                   |         |      |          |                 |  |                       |                       |                       |                       |                       |                       | \$800,000.00                                  |   |                                  |  |                          |
| End of Year Total for all Funds/Accounts:  |         |      |          |                 |  | \$2,494,612.60        | \$2,513,572.65        | \$2,269,787.03        | \$2,065,924.48        | \$1,913,867.69        | \$2,902,716.61        | \$1,823,237.93                                | 62.811%                                       | \$2,154,406.02                   |  | -\$748,310.59            |

*Note: Upon approval of a budget, the transfer of funds to other accounts shall be recorded via existing line items and BARS codes. The total amount of funds being planned for transfer in 2019 are: \$800,000.00*

*The total amount of funds planned/approved for transfer in 2018 were: \$350,000.00*

*Total amount of funds transferred into reserve accounts in 2018 are: \$150,000.00*

*Total amount of funds transferred from reserve accounts into the operational account in 2018 are: \$400,000.00*