



TODD HARMS
Fire Chief

Sacramento Metropolitan Fire District

10545 Armstrong Ave., Suite 200 • Mather, California 95655 • Phone (916) 859-4305 • Fax (916) 859-3715

AGENDA

FINANCE AND AUDIT COMMITTEE
THURSDAY, JANUARY 24, 2019 – 5:30 P.M.
SACRAMENTO METROPOLITAN FIRE DISTRICT
10545 Armstrong Avenue
Board Room – Second Floor
Mather, California

COMMITTEE MEMBERS

Director Matt Kelly
Director Randy Orzalli
Director Ted Wood

CALL TO ORDER

PUBLIC OPPORTUNITY TO DISCUSS MATTERS OF PUBLIC INTEREST WITHIN COMMITTEE'S SCOPE INCLUDING ITEMS ON OR NOT ON AGENDA

CONSENT ITEM

The Consent Agenda is acted upon with one motion unless a committee member requests separate discussion and/or action.

Page No.

- | | | |
|----|--|---|
| 1. | Action Summary Minutes | 2 |
| | Recommendation: Approve the Action Summary Minutes for meeting of October 25, 2018. | |

ACTION ITEM

- | | | |
|----|--|----|
| 1. | Election of Officers (<i>Director Kelly</i>) | ** |
| | Recommendation: Elect a Chair and Vice Chair to the Finance Committee for 2019. | |

PRESENTATION ITEM

- | | | |
|----|---|---|
| 1. | Financial Report through October 31, 2018 (<i>Controller Ron Empedrad</i>) | 3 |
| | Recommendation: Receive and file Financial Report. No action required. | |

NEXT MEETING DATE: February 28, 2019 at 5:30 PM

ANTICIPATED ACTION AND PRESENTATION ITEMS: TBD

ADJOURNMENT

Posted on January 18, 2019

Michelle Dehoney, Interim Clerk of the Board

* Under Separate Cover

** No written report



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TODD HARMS
Fire Chief

ACTION SUMMARY MINUTES

FINANCE AND AUDIT COMMITTEE
THURSDAY, October 25, 2018
SACRAMENTO METROPOLITAN FIRE DISTRICT
10545 Armstrong Avenue
Board Room – Second Floor
Mather, California

CALL TO ORDER

The meeting was called to order at 5:31 p.m. by Director Wood. Committee members present: Clark as the alternate, Orzalli, and Wood. Committee members absent: Kelly. Staff present: Fire Chief Harms and Interim Board Clerk Dehoney.

PUBLIC COMMENT: None

CONSENT AGENDA

Action: Moved by Clark, seconded by Orzalli, and carried unanimously by members present to approve the Consent Agenda as noted below:

- 1. Action Summary Minutes**
Recommendation: Approve the Action Summary Minutes for meeting of August 23, 2018.
Action: Approved the action summary minutes.
- 2. Quarterly Investment Report from September 2018**
Recommendation: Receive and file the investment report for the 1st quarter of Fiscal Year 2018-19.
Action: Received and filed the report

PRESENTATION ITEMS

- 1. Financial Report through August 31, 2018 (CFO Amanda Thomas)**
Recommendation: Receive and file Financial Report. No action required.
Action: No action taken.

ADJOURNMENT

The meeting adjourned at 5:41 p.m.

Director Kelly, Chair

Michelle Dehoney, Interim Board Clerk

Sacramento Metropolitan Fire District



FINANCE COMMITTEE REPORT

FOR THE FOUR MONTHS ENDED OCTOBER 31, 2018

(UNAUDITED)

Presented by:

Amanda Thomas, Chief Financial Officer



CASH BALANCE
As of October 31, 2018 and 2017

FUND NO.	NAME OF FUND	FY 2018/19	FY 2017/18
212A	County of Sacramento	\$ (45,796,555)	\$ (48,491,884)
212A	York - Workers' Compensation Fund	264,454	212,161
212A	Wells Fargo Bank	978,307	472,198
	SUBTOTAL - GENERAL FUND	\$ (44,553,794)	\$ (47,807,525)
212D	County of Sacramento Capital Facilities Fund	3,011,626	298,985
212D	US Bank - Lease Revenue Bonds Reserve Fund	683,931	678,788
212D	Chase Financing Trust	3,256,874	3,400,708
	SUBTOTAL - CAPITAL FACILITIES FUND	\$ 6,952,431	\$ 4,378,481
212E	County of Sacramento Pension Obligation Reserve Fund	1,112,343	1,149,374
212E	U.S. Bank - POB Trust Fund	27,456,548	24,677,041
	SUBTOTAL - PENSION OBLIGATION FUND	\$ 28,568,891	\$ 25,826,415
212G	County of Sacramento Grant Fund	916,567	870,124
212I	County of Sacramento Impact Fees	4,768,365	3,313,137
212L	County of Sacramento Leased Property Fund	263,105	1,538,054
212M	IGT Fund	7,203,710	4,958,707
	TOTAL CASH	\$ 4,119,275	\$ (6,922,607)

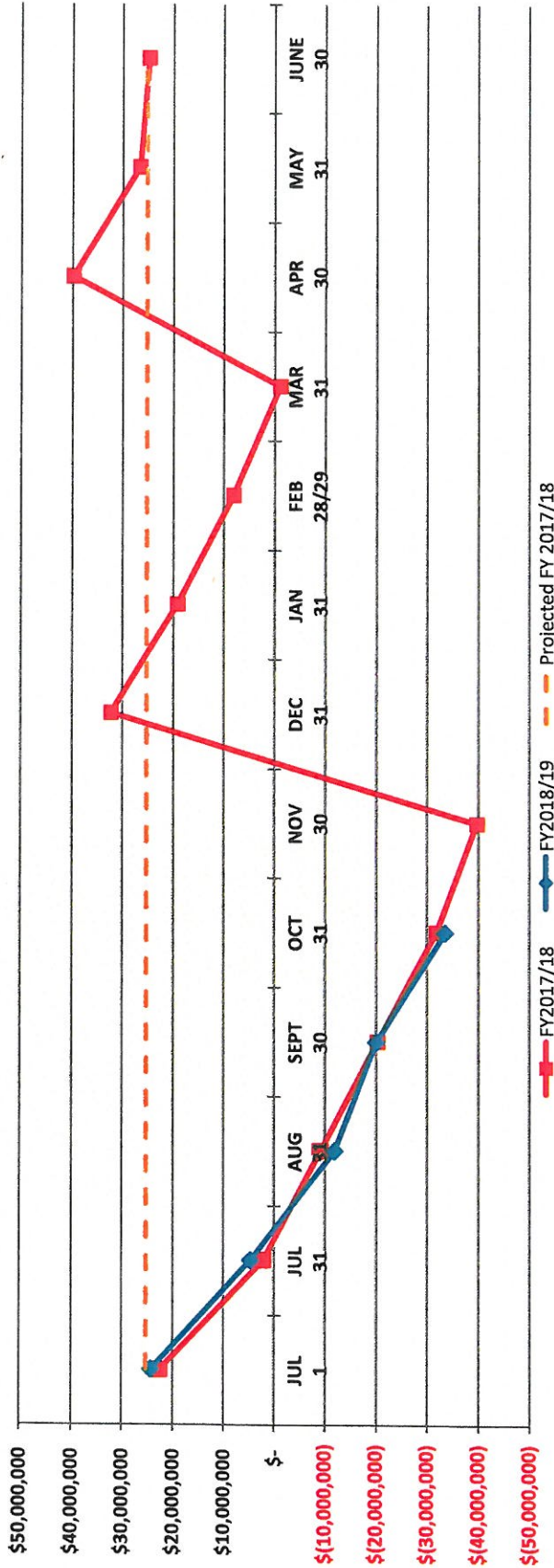


CALIFORNIA EMPLOYER'S RETIREE BENEFIT TRUST (CERBT)
For the Four Months Ended October 31, 2018

Beginning Balance, 7/1/2018	\$ 34,887,351
Contributions	1,804,156
Distributions	-
Investment Earnings	(1,319,202)
Admin Expense	<u>(8,082)</u>
Ending Balance, 10/31/2018	<u>\$ 35,364,223</u>



RESERVES - GENERAL OPERATING FUND 212A Fiscal Year Comparison 2017/18 to 2018/19



Period Ending	Reserves Net of WC ¹	Net Budgeted Expenditures ²	Ratio
07/01/18	\$ 25,193,982	\$ 205,147,103	12.3%
10/31/18	\$ (32,616,238)	\$ 205,147,103	-15.9%
6/30/2019 Projected	\$ 25,110,111	\$ 205,147,103	12.2%

NOTE:

- 1) Reserves are shown net of \$4,000,000 for Workers' Compensation Reserves.
- 2) Budgeted expenditures are stated net of capital outlay and one-time expenditures, such as deployments.



REVENUE AND EXPENDITURES - GENERAL OPERATING FUND 212A

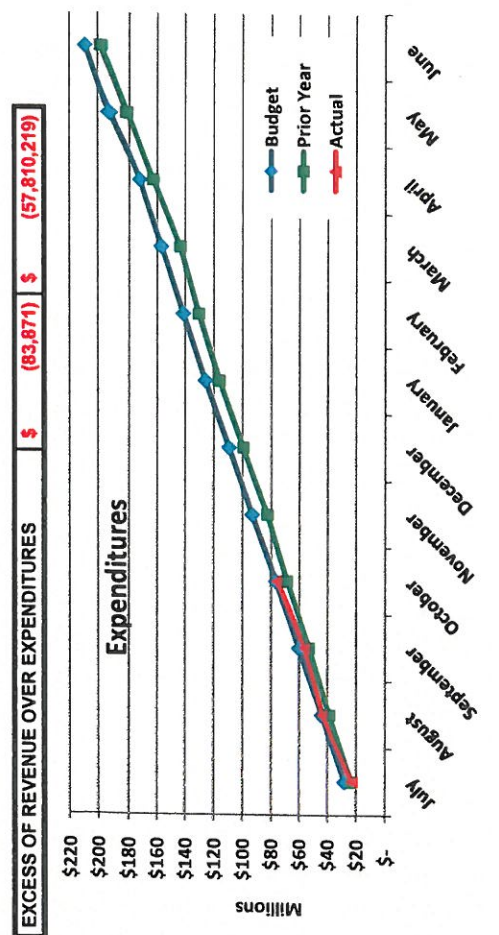
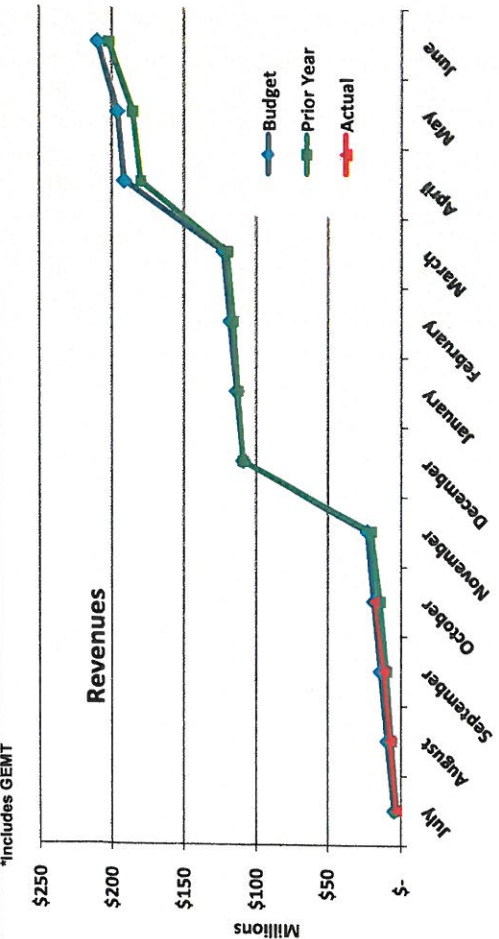
For the Four Months Ended October 31, 2018

4 MONTHS / 33.3% OF FISCAL YEAR

FISCAL YEAR 2018/19				
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D'D	
1100 EMPLOYEE WAGES	\$ 97,541,281	\$ 33,616,131	34.46%	
1200 EMPLOYEE BENEFITS	76,068,268	27,640,727	36.34%	
TOTAL LABOR COSTS:	173,609,550	61,256,858	35.28%	
2000 SERVICES & SUPPLIES	27,139,919	8,992,020	33.13%	
3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS	2,773,244	106,079	3.83%	
3200 PRINCIPAL AND INTEREST	762,937	554,613	72.69%	
TOTAL ASSESSMENTS & CONTRIBUTIONS	3,536,181	660,692	18.68%	
5000 TRANSFER TO OTHER FUNDS	4,983,168	4,604,792	92.41%	
TOTAL EXPENDITURES:	\$ 209,268,817	\$ 75,514,362	36.08%	

FISCAL YEAR 2018/19				
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET REC'D	
9100 ALL TAXES	\$ 148,613,800	2,943	0.00%	
9300 FINES	3,000	302	10.07%	
9400 USE OF MONEY/PROPERTY	15,000	(4,818)	-32.12%	
9500 OTHER GOVERNMENTAL AGENCIES	4,343,000	-	0.00%	
9600 OTHER CHARGES FOR SERVICES	12,691,771	5,348,287	42.14%	
9669 MEDIC COST RECOVERY*	36,500,000	12,220,141	33.48%	
9700 OTHER REVENUES	782,144	137,288	17.55%	
TOTAL REVENUE:	202,948,715	17,704,143	8.72%	
9862 PROCEEDS FROM SALE OF PROPERTY	10,000	-	0.00%	
9880 OTHER FUNDING SOURCES	-	-	-	
5900 TRANSFER FROM OTHER FUNDS	6,226,232	-	0.00%	
TOTAL REVENUE & SOURCES:	\$ 209,184,947	\$ 17,704,143	8.46%	

*Includes GEMT





REVENUE AND EXPENDITURES - GENERAL OPERATING FUND 212A

For the Four Months Ended October 31, 2018 and 2017

4 MONTHS / 33.3% OF FISCAL YEAR

FISCAL YEAR COMPARISON 2018/19 vs. 2017/18				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	VARIANCE
9100 ALL TAXES	\$ 2,943	\$ 2,744	7.25%	7.25%
9300 FINES	302	768	-60.68%	-60.68%
9400 USE OF MONEY/PROPERTY	(4,818)	(4,548)	5.94%	5.94%
9500 OTHER GOVERNMENTAL AGENCIES	-	210,744	-100.00%	-100.00%
9600 OTHER CHARGES FOR SERVICES	5,348,287	3,481,527	53.62%	53.62%
9669 MEDIC COST RECOVERY	12,220,141	10,117,422	20.78%	20.78%
9700 OTHER REVENUES	137,288	106,263	29.20%	29.20%
TOTAL REVENUE:	17,704,143	13,914,920	27.23%	27.23%
9862 PROCEEDS FROM SALE OF PROPERTY	-	1,100	-100.00%	-100.00%
9880 OTHER FUNDING SOURCES	-	-	-	-
5900 TRANSFER FROM OTHER FUNDS	-	-	-	-
TOTAL REVENUE & SOURCES:	\$ 17,704,143	\$ 13,916,020	27.22%	27.22%

FISCAL YEAR COMPARISON 2018/19 vs. 2017/18				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	VARIANCE
1100 EMPLOYEE WAGES	\$ 33,616,131	\$ 32,470,413	3.53%	3.53%
1200 EMPLOYEE BENEFITS	27,640,727	22,678,362	21.88%	21.88%
TOTAL LABOR COSTS:	61,256,858	55,148,765	11.08%	11.08%
2000 SERVICES & SUPPLIES	8,992,020	8,167,155	10.10%	10.10%
3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS	106,079	70,738	49.96%	49.96%
3200 PRINCIPAL AND INTEREST	554,613	592,537	-6.40%	-6.40%
TOTAL ASSESSMENTS & CONTRIBUTIONS	660,692	663,275	-0.39%	-0.39%
5900 TRANSFER TO OTHER FUNDS	4,604,792	4,247,559	8.41%	8.41%
TOTAL EXPENDITURES:	\$ 75,514,362	\$ 68,226,754	10.68%	10.68%

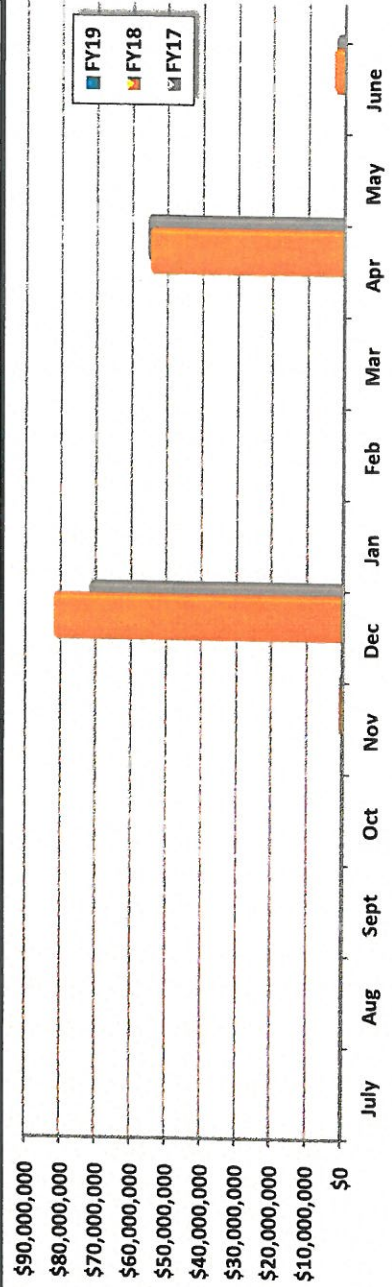
EXCESS OF REVENUE OVER EXPENDITURES	\$ (57,810,219)	\$ (54,310,734)
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PROPERTY TAXES REVENUE COMPARISON - GENERAL OPERATING FUND 212A
For the Four Months Ended October 31, 2018 and 2017

4 MONTHS / 33.3% OF FISCAL YEAR

	FISCAL YEAR 2017/18			FISCAL YEAR 2018/19			% of Projected
	Projected	Received this month	Y-T-D Total Received	% of Actual	Projected	Received this month	
BUDGETED	\$ 139,344,000				\$ 148,613,800		
July		-	-	0.00%		-	0.00%
August		\$ 1,884	1,884	0.00%		\$ 2,112	0.00%
September		74	1,958	0.00%		-	0.00%
October		786	2,744	0.00%		831	0.00%
November		1,067,415	1,070,159	0.76%			
December		82,052,402	83,122,561	58.78%			
January		-	83,122,561	58.78%			
February		14,020	83,136,581	58.79%			
March		1,877	83,138,458	58.79%			
April		55,125,773	138,264,231	97.77%			
May		-	138,264,231	97.77%			
June		3,154,828	141,419,059	100.00%			
TOTAL REVENUES		\$ 141,419,059				\$ 2,943	0.00%



Total Property Taxes Compared to Prior Year:	
FY 2018/19	\$ 2,943
FY 2017/18	2,744
Revenue Increase (Decrease) from Prior Year	\$ 199
Percentage:	7.25%

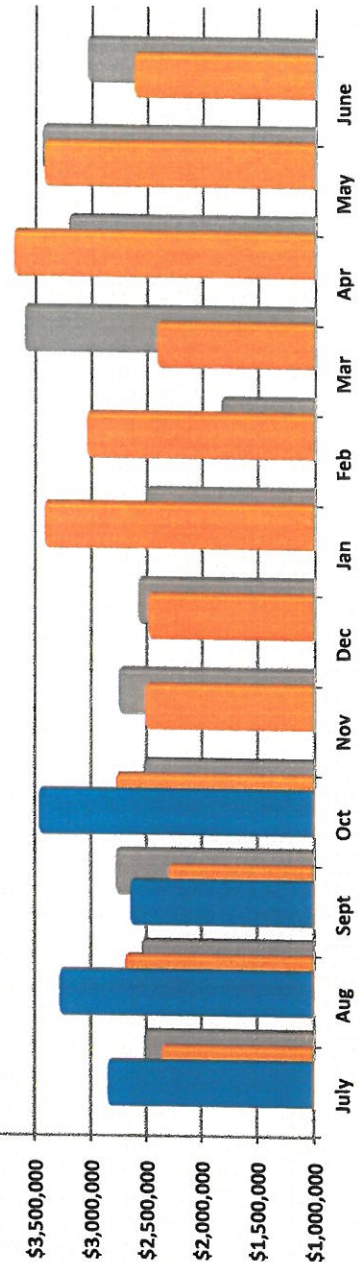


MEDIC COST RECOVERY - GENERAL OPERATING FUND 212A For the Four Months Ended October 31, 2018 and 2017

4 MONTHS / 33.3% OF FISCAL YEAR

	FISCAL YEAR 2017/18				FISCAL YEAR 2018/19			
	Projected	Monthly Fees	Y-T-D Total Received	% of Actual	Projected	Monthly Fees	Y-T-D Total Received	% of Projected
BUDGETED	\$ 35,200,000 *				\$ 35,500,000 *			
July		\$ 2,355,512	\$ 2,355,512	6.78%		\$ 2,846,967	\$ 2,846,967	8.02%
August		2,689,882	5,045,394	14.52%		3,272,506	6,119,473	17.24%
September		2,295,105	7,340,499	21.13%		2,640,367	8,759,840	24.68%
October		2,776,923	10,117,422	29.12%		3,460,301	12,220,141	34.42%
November		2,509,989	12,627,411	36.35%				
December		2,485,193	15,112,604	43.50%				
January		3,418,420	18,531,024	53.34%				
February		3,042,247	21,573,271	62.10%				
March		2,410,945	23,984,216	69.04%				
April		3,695,077	27,679,293	79.67%				
May		3,425,400	31,104,693	89.53%				
June		2,619,772	33,724,465	97.07%				
Net Accrual/Reversal		1,017,580	34,742,045	100.00%				
TOTAL MEDIC COST RECOVERY		\$ 34,742,045				\$ 12,220,141		34.42%

Total Medic Cost Recovery Compared to Prior Year:	
FY 2018/19	\$ 12,220,141
FY 2017/18	10,117,422
Revenue Increase (Decrease) from Prior Year	\$ 2,102,719
Percentage:	20.78%



*Excludes GEMT & IGT

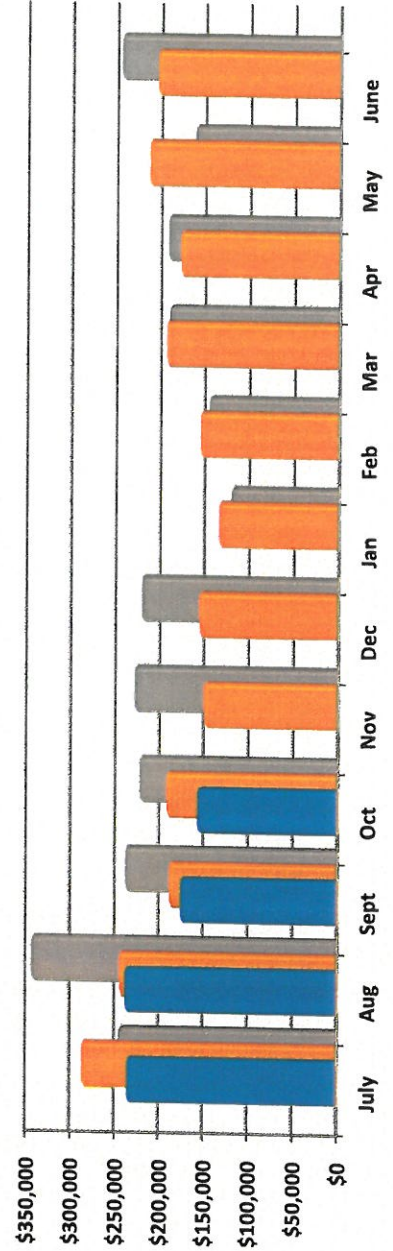


COMMUNITY RISK REDUCTION COST RECOVERY - GENERAL OPERATING FUND 212A
For the Four Months Ended October 31, 2018 and 2017

4 MONTHS / 33.3% OF FISCAL YEAR

	FISCAL YEAR 2017/18			FISCAL YEAR 2018/19				
	Projected	Monthly Fees	Y-T-D Total Received	% of Actual	Projected	Monthly Fees	Y-T-D Total Received	% of Projected
BUDGETED	\$ 2,282,505				\$ 2,282,505			
July		\$ 286,447	\$ 286,447	12.75%		\$ 235,427	\$ 235,427	10.31%
August		243,990	530,437	23.60%		237,584	473,011	20.72%
September		188,259	718,696	31.98%		175,268	648,279	28.40%
October		191,353	910,049	40.50%		156,311	804,590	35.25%
November		149,659	1,059,708	47.16%				
December		155,248	1,214,956	54.06%				
January		134,261	1,349,217	60.04%				
February		155,187	1,504,404	66.94%				
March		193,903	1,698,307	75.57%				
April		177,652	1,875,959	83.48%				
May		213,960	2,089,919	93.00%				
June		204,491	2,294,410	102.10%				
Net Accrual/Reversal		(47,134)	2,247,276	100.00%				
TOTAL CRRD REVENUES		\$ 2,247,276				\$ 804,590		35.25%

Total CRRD Revenues Compared to Prior Year:	
FY 2018/19	\$ 804,590
FY 2017/18	910,049
Revenue Increase (Decrease)	\$ (105,459)
from Prior Year	
Percentage:	-11.59%





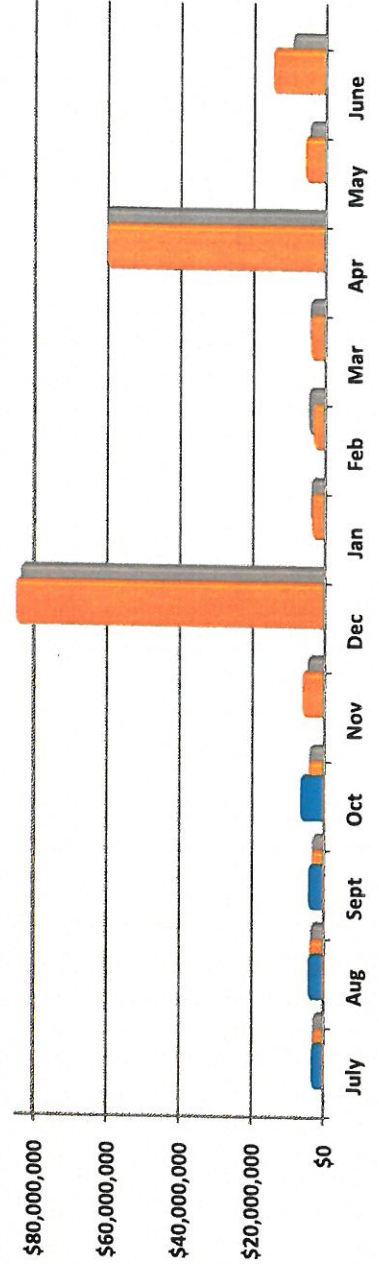
TOTAL REVENUE COMPARISON - GENERAL OPERATING FUND 212A

For the Four Months Ended October 31, 2018 and 2017

4 MONTHS / 33.3% OF FISCAL YEAR

	FISCAL YEAR 2017/18			FISCAL YEAR 2018/19				
	Projected	Monthly Revenue	Y-T-D Total Received	% of Actual	Projected	Monthly Revenue	Y-T-D Total Received	% of Projected
BUDGETED	\$ 200,705,452				\$ 209,184,947			
July		\$ 2,709,389	\$ 2,709,389	1.34%		\$ 3,148,147	\$ 3,148,147	1.50%
August		3,825,071	6,534,460	3.24%		4,080,608	7,228,755	3.46%
September		3,219,536	9,753,996	4.84%		4,056,742	11,285,497	5.39%
October		4,162,024	13,916,020	6.90%		6,418,646	17,704,143	8.46%
November		6,077,521	19,993,541	9.91%				
December		88,682,931	108,676,471	53.87%				
January		3,577,100	112,253,571	55.64%				
February		3,252,336	115,505,907	57.26%				
March		4,034,355	119,540,262	59.26%				
April		60,168,450	179,708,712	89.08%				
May		5,703,698	185,412,410	91.91%				
June (100% of year)		14,769,233	200,181,643	99.23%				
Net Accrual/Reversal		1,552,106	201,733,749	100.00%				
TOTAL REVENUE		\$ 201,733,749				\$ 17,704,143		8.46%

Total Revenue Compared to Prior Year:	
FY 2018/19	\$ 17,704,143
FY 2017/18	13,916,020
Revenue Increase (Decrease) from Prior Year	\$ 3,788,123
Percentage:	27.22%





REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D
For the Four Months Ended October 31, 2018

4 MONTHS / 33.3% OF FISCAL YEAR

FISCAL YEAR 2018/19			
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9410 INTEREST INCOME	\$ -	\$ 6,264	-
9862 PROCEEDS FROM SALE OF PROPERTY	600,000	18,670	3.11%
9870 OTHER FUNDING SOURCES-FINANCING	5,461,800	1,900,000	34.79%
TOTAL REVENUE	6,061,800	1,924,934	31.76%
5900 TRANSFER FROM OTHER FUNDS	4,506,713	4,506,713	100.00%
TOTAL TRANSFER IN	4,506,713	4,506,713	100.00%
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 10,568,513	\$ 6,431,647	60.86%

FISCAL YEAR 2018/19			
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D
2000 SERVICES & SUPPLIES	\$ 147,316	\$ -	0.00%
3200 PRINCIPAL & INTEREST	4,983,433	2,327,925	46.71%
4101 LAND ACQUISITION	-	-	-
4201 STRUCTURES	-	-	-
4300 VEHICLES & EQUIPMENT	5,651,915	478,259	8.46%
4400 COMPUTER SOFTWARE	1,940,800	46,503	2.40%
TOTAL CAPITAL OUTLAY	7,592,715	524,762	6.91%
TOTAL EXPENDITURES:	\$ 12,723,464	\$ 2,852,687	22.42%

EXCESS OF REVENUE OVER EXPENDITURES	\$ (2,154,951)	\$ 3,578,960
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REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D
Current Y-T-D vs. Prior Y-T-D
For the Four Months Ended October 31, 2018

4 MONTHS / 33.3% OF FISCAL YEAR

FISCAL YEAR COMPARISON 2018/19 vs. 2017/18				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9410 INTEREST INCOME	\$ 6,264	\$ 2,984	109.92%	
9569 STATE AID & OTHER MISC. PROGRAMS	-	-	-	
9862 PROCEEDS FROM SALE OF PROPERTY	18,670	-	-	
9870 OTHER FUNDING SOURCES-DEBT PROCEEDS	1,900,000	-	-	
TOTAL REVENUE	1,924,934	2,984	64408.51%	
5900 TRANSFER FROM OTHER FUNDS	4,506,713	3,562,213	26.51%	
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 6,431,647	\$ 3,565,197	80.40%	

FISCAL YEAR COMPARISON 2018/19 vs. 2017/18				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
3200 PRINCIPAL & INTEREST	\$ 2,327,925	\$ 2,165,803	6.50%	
4101 LAND ACQUISITION	-	9,935	-100.00%	
4201 STRUCTURES	-	-	-	
4300 VEHICLES & EQUIPMENT	478,259	494,271	-3.24%	
4400 COMPUTER SOFTWARE	46,503	-	-	
TOTAL CAPITAL OUTLAY	524,762	504,206	4.08%	
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 2,852,687	\$ 2,690,009	6.05%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ 3,578,960	\$ 875,188
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REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L
For the Four Months Ended October 31, 2018

4 MONTHS / 33.3% OF FISCAL YEAR

FISCAL YEAR 2018/19			
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9410 INTEREST INCOME	\$ -	315	-
9429 BUILDING RENTAL	688,907	93,123	13.52%
TOTAL REVENUE:	688,907	93,438	13.56%
5900 TRANSFER FROM OTHER FUNDS	98,079	98,079	100.00%
TOTAL REVENUE & SOURCES:	\$ 786,986	\$ 191,517	24.34%

FISCAL YEAR 2018/19			
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D
2000 SERVICES & SUPPLIES	\$ 731,420	\$ 79,622	10.89%
3200 PRINCIPAL AND INTEREST	296,582	98,662	33.27%
4101 LAND ACQUISITION	-	-	-
4201 STRUCTURES	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-
5000 TRANSFERS TO OTHER FUNDS	-	-	-
TOTAL EXPENDITURES:	\$ 1,028,002	\$ 178,284	17.34%

EXCESS OF REVENUE OVER EXPENDITURES	\$ (241,016)	\$ 13,233
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REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L
For the Four Months Ended October 31, 2018 and 2017

4 MONTHS / 33.3% OF FISCAL YEAR

FISCAL YEAR COMPARISON 2018/19 vs. 2017/18				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9410 INTEREST INCOME	\$ 315	\$ -	-	
9429 BUILDING RENTAL	93,123	95,328	-2.31%	
TOTAL REVENUE:	93,438	95,328	-1.98%	
5900 TRANSFER FROM OTHER FUNDS	98,079	-	-	
TOTAL TRANSFER IN	98,079	669,041	-85.34%	
TOTAL REVENUE & SOURCES:	\$ 191,517	\$ 764,369	-74.94%	

FISCAL YEAR COMPARISON 2018/19 vs. 2017/18				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
2000 SERVICES AND SUPPLIES:	\$ 79,622	\$ 88,674	-10.21%	
3200 PRINCIPAL AND INTEREST	98,662	100,361	-1.69%	
4000 CAPITAL OUTLAY	-	-	-	
5000 TRANSFERS TO OTHER FUNDS	-	-	-	
TOTAL EXPENDITURES & EQUIPMENT:	\$ 178,284	\$ 189,035	-5.69%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ 13,233	\$ 575,334
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REVENUE AND EXPENDITURES - GRANTS FUND 212G
For the Four Months Ended October 31, 2018

4 MONTHS / 33.3% OF FISCAL YEAR

		FISCAL YEAR 2018/19		
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	
9410 INTEREST INCOME	\$ -	\$ 372	-	
9531 AID/OTHER LOCAL GOV'T AGENCY	4,206,707	381,135	9.06%	
TOTAL REVENUE:	4,206,707	381,507	9.07%	
5900 TRANSFER FROM OTHER FUNDS	378,376	-	0.00%	
TOTAL TRANSFER IN	378,376	-	0.00%	
TOTAL REVENUE & SOURCES:	\$ 4,585,083	\$ 381,507	8.32%	

		FISCAL YEAR 2018/19		
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D	
1100 EMPLOYEE WAGES	\$ 270,535	\$ 203,627	75.27%	
1200 EMPLOYEE BENEFITS	123,332	183,612	148.88%	
TOTAL LABOR COSTS	393,867	387,239	98.32%	
2035 EDUCATION AND TRAINING SERVICES	-	-	-	
2232 FIRE EQUIP SUPPLY	4,177,340	-	0.00%	
2591 OTHER PROFESSIONAL SERVICES	-	-	-	
2898 OTHER SUPPLIES	-	-	-	
TOTAL SERVICES AND SUPPLIES:	4,177,340	-	0.00%	
4303 CAPITAL OUTLAY	13,876	-	0.00%	
TOTAL EXPENDITURES & EQUIPMENT:	\$ 4,585,083	\$ 387,239	8.45%	

REIMBURSEMENTS OVER (UNDER) EXPENDITURES	\$ -	\$ (5,732)
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REVENUE AND EXPENDITURES - GRANTS FUND 212G
For the Four Months Ended October 31, 2018 and 2017

4 MONTHS / 33.3% OF FISCAL YEAR

FISCAL YEAR COMPARISON 2018/19 vs. 2017/18				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9410 INTEREST INCOME	\$ 372	-	-	
9531 AID/OTHER LOCAL GOVT AGENCY	381,135	328,357	16.07%	
9569 STATE AID & MISC. OTHER PROGRAMS	-	-	-	
TOTAL REVENUE:	381,507	328,357	16.19%	
5900 TRANSFER FROM OTHER FUNDS	-	16,305	-100.00%	
TOTAL TRANSFER IN	-	16,305	-100.00%	
TOTAL REVENUE & SOURCES:	\$ 381,507	\$ 344,662	10.69%	

FISCAL YEAR COMPARISON 2018/19 vs. 2017/18				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
1000 EMPLOYEE WAGES	\$ 203,627	\$ 234,952	-13.33%	
1200 EMPLOYEE BENEFITS	183,612	208,948	-12.13%	
TOTAL LABOR COSTS	387,239	443,900	-12.76%	
2035 EDUCATION AND TRAINING SERVICES	-	39,900	-100.00%	
2076 OFFICE SUPPLIES	-	-	-	
2591 OTHER PROFESSIONAL SERVICES	-	-	-	
2898 OTHER SUPPLIES	-	-	-	
TOTAL SERVICES AND SUPPLIES:	-	39,900	-100.00%	
4303 EQUIPMENT	-	-	-	
5000 TRANSFER TO OTHER FUNDS	-	-	-	
TOTAL EXPENDITURES & EQUIPMENT:	\$ 387,239	\$ 483,800	-19.96%	

REIMBURSEMENTS OVER (UNDER) EXPENDITURES	\$ (5,732)	\$ (139,138)
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REVENUE AND EXPENDITURES - IMPACT FEES FUND 212I For the Four Months Ended October 31, 2018

4 MONTHS / 33.3% OF FISCAL YEAR

		FISCAL YEAR 2018/19		
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	
9410 INTEREST INCOME	-	2,745	-	
9657 IMPACT FEES	1,300,000	633,137	48.70%	
TOTAL REVENUE	1,300,000	635,882	48.91%	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL TRANSFER IN	-	-	-	
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 1,300,000	\$ 635,882	48.91%	

		FISCAL YEAR 2018/19		
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D	
2000 SERVICES & SUPPLIES	\$ 95,000	\$ 20,469	21.55%	
TOTAL SERVICES & SUPPLIES	95,000	20,469	21.55%	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	1,500,000	-	0.00%	
4300 VEHICLES & EQUIPMENT	-	-	-	
TOTAL CAPITAL ASSETS	1,500,000	-	0.00%	
TOTAL EXPENDITURES:	1,595,000	20,469	1.28%	
5000 TRANSFERS TO OTHER FUNDS	-	-	-	
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 1,595,000	\$ 20,469	1.28%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ (295,000)	\$ 615,413
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REVENUE AND EXPENDITURES - IMPACT FEES FUND 2121
Current Y-T-D vs. Prior Y-T-D
For the Four Months Ended October 31, 2018

4 MONTHS / 33.3% OF FISCAL YEAR

FISCAL YEAR COMPARISON 2018/19 vs. 2017/18				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9410 INTEREST INCOME	\$ 2,745	\$ -	-	
9657 IMPACT FEES	633,137	389,823	62.42%	
TOTAL REVENUE	635,882	389,823	63.12%	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 635,882	\$ 389,823	63.12%	

FISCAL YEAR COMPARISON 2018/19 vs. 2017/18				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
2000 SERVICES & SUPPLIES	\$ 20,469	\$ 19,076	7.30%	
TOTAL SERVICES & SUPPLIES	20,469	19,076	7.30%	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	-	-	-	
4300 VEHICLES & EQUIPMENT	-	-	-	
TOTAL CAPITAL OUTLAY	-	-	-	
5000 TRANSFERS TO OTHER FUNDS	-	-	-	
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 20,469	\$ 19,076	7.30%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ 615,413	\$ 370,747
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REVENUE AND EXPENDITURES - INTERGOVERNMENTAL TRANSFER FUND 212M
For the Four Months Ended October 31, 2018

4 MONTHS / 33.3% OF FISCAL YEAR

FISCAL YEAR 2018/19				
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	
9689 MEDIC COST RECOVERY	\$ 10,000,000	\$ -	0.00%	
9410 INTEREST INCOME	-	-		
TOTAL REVENUE	10,000,000	-	0.00%	
5900 TRANSFER FROM OTHER FUNDS	-	-		
TOTAL TRANSFER IN	-	-	-	
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 10,000,000	-	0.00%	

FISCAL YEAR 2018/19				
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D'D	
2000 SERVICES & SUPPLIES	\$ 6,200,000	\$ -	0.00%	
TOTAL EXPENDITURES:	6,200,000	-	0.00%	
5000 TRANSFER TO OTHER FUNDS	6,226,232	-	0.00%	
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 12,426,232	\$ -	0.00%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ (2,426,232)	\$ -
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REVENUE AND EXPENDITURES - INTERGOVERNMENTAL TRANSFER FUND 212M
Current Y-T-D vs. Prior Y-T-D
For the Four Months Ended October 31, 2018

4 MONTHS / 33.3% OF FISCAL YEAR

FISCAL YEAR COMPARISON 2018/19 vs. 2017/18				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9669 MEDIC COST RECOVERY	\$ -	\$ 15,606,288	-100.00%	
9410 INTEREST INCOME	-	-	-	
TOTAL REVENUE	-	15,606,288	-100.00%	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL REVENUE, SOURCES & TRANSFERS IN:	-	\$ 15,606,288	-100.00%	

FISCAL YEAR COMPARISON 2018/19 vs. 2017/18				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
2000 SERVICES & SUPPLIES	\$ -	\$ 9,140,574	-100.00%	
TOTAL EXPENDITURES:	-	-	-	
5000 TRANSFER TO OTHER FUNDS	-	-	-	
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ -	\$ 9,140,574	-100.00%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ -	\$ 6,465,714
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