MONTHLY BUDGET REVIEW SEPTEMBER 2018

October Board Meeting 2018

- Transports for the month of September and Year to Date:
- Total transports for the month were 51, one more than the same month last year
- Total responses were 1080, year to date, which were 76 less than year to date last year
 - ✓ We collected \$41,465 in Ambulance collections in September, which was below budget by \$6,785
 - ✓ Our days in A/R increased to 72 days compared to last month
 - Our tax revenues are as expected for this time of year.
 - Our Monterey County revenues again exceeded budget/Bad Debt also exceeded budget as did Auxiliary/Misc
 - All other revenues were close to expected
 - > The following expense categories were over or under budget for the month:
 - Payroll is \$7,561 over budget/PERS under budget by \$1,445/Health over budget by \$1,406/Fleet Maintenance over budget by \$5,451
 - Legal costs are over budget and we continue to make the monthly agreed upon payments for invoices that covered the PERB negotiations at the end of last fiscal year
 - > All other expense categories are as expected for this time of year
 - Our total expenses for September are over budget by \$41,520
 - Our revenue over Expense for the month was a negative \$254,880, due to the low amounts of Property Tax revenue we receive in September and the addition of the Ambulance Purchase costs added to the Budget Analysis
 - Our fund balance dropped to less than 4% of total operating budget in September
 - We transferred \$100,000 from our LAIF account to the Operating account to cover expenses, the balance of the LAIF account dropped to \$19,875 to cover cash flow short falls.
 - We have covered all payables and payroll expenses thru October 15th. We estimate that we have enough cash in all fund accounts to cover payroll and most payables until we begin to receive our property tax deposits the week of October 22nd.

- I have been in contact the County Auditor and Controllers' office and they have confirmed that Property tax proceeds should be released the last 2 weeks of October.
- Our GL accounts for fiscal year 2016/2017 have been reconciled and I have begun the process of preparation of documents for the 2017/2018 audit and have scheduled the onsite visit with the auditing firm

BudgetAnalysis2018/2019Monthly

Budget to Actual Year to date 1-Oct-18

	Actuals		1 000 10			
Years:	2018/2019	Budget 18/19	Budget 10/10		Actuals	Variance
	Total	September	Budget 18/19 Total	Variance	2017/2018	Actuals 17/18
	September	25%	total		Totals	V5
Revenues:	a epiternoci	2376			Sep-17	Actuals 18/19
Ambulance	\$160,514	\$144,750	\$579,000	\$15,764	****	(2020-00)
General Tax	\$9,041	\$132,920	\$531,680	-\$123,879	\$183,361	-\$22,847
Special Assmt	\$10,799	\$131,634	\$526,534	-\$120,835	\$8,465	\$576
Monterey Agmt	\$13,500	\$1,875	\$7,500	\$11,625	\$10,298	\$501
Rent	\$6,069	\$1,460	\$5,841	\$4,609	\$1,000	\$12,500
Auxiliary/Misc	\$7,747	\$1,625	\$6,500	\$6,122	\$9,177 \$19,690	-\$3,108
Gemt	\$0	\$8,750	\$35,000	-\$8,750	\$19,690	-\$11,943
Bad Debt Rec.	\$3,727	\$2,500	\$10,000	\$1,227	\$1,532	\$0
Interest	\$566	\$225	\$900	\$341	\$261	\$2,195
		\$55000	25.00	3341	\$201	\$305
Total	\$211,963	\$425,739	\$1,702,955	-\$213,776	\$233,784	-\$21,821
		0.0000000000000000000000000000000000000	***************************************	QC13,770	\$233,784	-521,821
Expenses:						
Administration	\$48,502	\$45,000	\$180,000	\$3,502	\$45,799	\$2,703
Full Time	\$128,495	\$138,090	\$552,358	-\$9,595	\$151,089	-\$22,594
Part Time	\$31,508	\$17,190	\$68,760	\$14,318	\$36,225	-\$4,717
Uniform	\$1,090	\$1,350	\$5,400	-\$260	\$1,131	-\$41
PERS	\$37,881	\$40,124	\$160,495	-\$2,243	\$36,152	\$1,729
Health Ins	\$61,473	\$57,492	\$229,966	\$3,982	\$64,756	-\$3,283
Medicare Hosp	\$4,195	\$4,454	\$17,816	-\$259	\$4,947	-\$752
Worker Comp	\$14,157	\$11,444	\$45,774	\$2,714	\$88,340	-\$74,183
Trustee Comp	\$1,300	\$1,500	\$6,000	-\$200	\$1,500	-\$200
Ed/Travel	\$403	\$985	\$3,940	-\$582	\$418	-\$15
License/Permit	\$4,630	\$4,036	\$16,145	\$594	\$7,879	-\$3,249
Training	\$20	\$250	\$1,000	-\$230	\$30	-\$10
Insurance	\$9,522	\$7,935	\$31,741	\$1,587	\$26,626	-\$17,104
Audit	50	\$2,875	\$11,500	-\$2,875	\$0	\$0
Election	\$0	\$4,000	\$16,000	-\$4,000	\$0	\$0
Legal	\$30,432	\$17,500	\$70,000	\$12,932	\$15,990	\$14,442
Utilities	\$4,837	\$8,991	\$35,964	-\$4,154	\$4,600	\$237
Office Supplies	\$2,447	\$3,000	\$12,000	-\$553	\$2,340	\$107
Contract Services	\$8,995	\$9,813	\$39,250	-\$818	\$14,728	-\$5,733
Facility Repair	\$12,848	\$12,500	\$50,000	\$348	\$17,525	-\$4,677
Fleet Fuel	\$4,533	\$6,038	\$24,150	-\$1,505	\$5,166	-\$633
Fleet Maint.	\$10,621	\$4,250	\$17,000	\$6,371	\$3,684	\$6,937
Med Supply	\$4,263	\$8,775	\$35,100	-\$4,512	\$11,223	-\$6,960
Equipment Pmts	\$7,983	\$7,983	\$31,933	\$0	\$7,983	\$0
Reserve Fund	\$0	\$7,500	\$30,000	-\$7,500	\$0	\$0
Unit 19 Purchase	\$33,200	\$0	\$0	\$33,200	so	\$33,200
Cont Reserves	\$0	\$438	\$1,750	-\$438	50	so
PublicOutreach	\$15	\$438	\$1,750	-\$423	\$15	50
Miscellanous	\$3,493	\$1,375	\$5,500	\$2,118	\$3,780	-\$287
Total	\$466,843	\$425,323	\$1,701,292	\$41,520	\$551,926	-\$85,083
Revenue/Expense	-\$254,880	\$416	\$1,663	-\$255,296	-\$318,142	\$63,262
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Variance	All Fund Totals	Operating Reserves Capital Improvement Reserves Total LAIF	Payroll Account Money Market	Ambulance income Account	General Fund Operating Account # \$111,794	Funds:
-\$190,626	\$239,068	\$666 \$112,564 \$113,491	\$992	\$12,791	\$111,794	2017-2018 July
-\$65,265	\$173,803	\$927 \$112,564 \$113,491	\$1,073	\$12,572	\$46,667	2017-2018 August
-\$64,589	\$109,214	\$927 \$62,564 \$63,491	\$1,068	\$10,787	\$33,868	2017-2018 September
-519,844	\$89,370	\$0 \$18,770 \$18,770	\$158	\$4,833	\$65,609	2017-2018 October
\$91,676	\$181,046	\$0 \$18,770 \$18,770	\$625	\$12,289	\$149,362	2017-2018 November
\$304,854	\$485,900	\$0 \$118,770 \$118,770	\$942	\$14,082	\$352,106	2017-2018 December
-\$31,666	\$454,234	\$200 \$118,770 \$118,970	\$855	\$5,375	\$329,034	2017-2018 January
\$69,753	\$384,481	\$0 \$118,867 \$118,867	\$562	\$13,307	\$251,745	2017-2018 February
-\$90,863	\$293,618	\$0 \$118,867 \$118,867	\$15,327	\$12,945	\$146,479	2017-2018 March
\$228,090	\$521,708	\$0 \$118,867 \$119,310	\$4,929	\$5,759	\$391,710	2017-2018 April
-\$126,696 -\$75,951 -\$60,478	\$395,012	\$0 \$119,310 \$119,30	\$5,771	\$11,599	\$258,332	2017-2018 May
-\$75,951	\$319,061	\$0 \$119,310 \$1	\$5,911	\$5,937	\$187,903	2017-2018 June
-\$60,478	\$319,061 \$258,583 \$174,759	\$0 \$119,876 \$119,876	\$3,298	\$16,961	\$187,903 \$118,448 \$20,342	2017-2018 2017-2018 2018-2019 2018-2019 2018-2019 May June July August September
-\$83,824 -\$109,458	\$174,759	\$0 \$119,876 \$119,876	\$3,245	\$31,296	\$20,342	2018-2019 August
-\$109,458	\$65,301	\$19,876 \$19,876	\$3,471	\$6,286	\$35,668	2018-2019 September

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BUDGET ANALYSIS