

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

Years:	Actuals 2018/2019 Total September	Budget 18/19 September 25%	Budget 18/19 Total	Variance	Actuals 2017/2018 Totals Sep-17	Variance Actuals 17/18 vs Actuals 18/19
Revenues:						
Ambulance	\$160,514	\$144,750	\$579,000	\$15,764	\$183,361	-\$22,847
General Tax	\$9,041	\$132,920	\$531,680	-\$123,879	\$8,465	\$576
Special Assmt	\$10,799	\$131,634	\$526,534	-\$120,835	\$10,298	\$501
Monterey Agmt	\$13,500	\$1,875	\$7,500	\$11,625	\$1,000	\$12,500
Rent	\$6,069	\$1,460	\$5,841	\$4,609	\$9,177	-\$3,108
Auxiliary/Misc	\$7,747	\$1,625	\$6,500	\$6,122	\$19,690	-\$11,943
Gemt	\$0	\$8,750	\$35,000	-\$8,750	\$0	\$0
Bad Debt Rec.	\$3,727	\$2,500	\$10,000	\$1,227	\$1,532	\$2,195
Interest	\$566	\$225	\$900	\$341	\$261	\$305
Total	\$211,963	\$425,739	\$1,702,955	-\$213,776	\$233,784	-\$21,821
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	\$0	\$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	\$0	\$33,200
Cont Reserves	\$0	\$438	\$1,750	-\$438	\$0	\$0
PublicOutreach	\$15	\$438	\$1,750	-\$423	\$15	\$0
Miscellaneous	\$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

FundBalanceByMonth2018-2019
Aug-18

Funds:	2017-2018 July	2017-2018 August	2017-2018 September	2017-2018 October	2017-2018 November	2017-2018 December	2017-2018 January	2017-2018 February	2017-2018 March	2017-2018 April	2017-2018 May	2017-2018 June	2018-2019 July	2018-2019 August	2018-2019 September
General Fund (Operating Account #	\$111,794	\$46,667	\$33,868	\$65,609	\$149,362	\$352,106	\$329,094	\$251,745	\$146,479	\$391,710	\$258,332	\$187,903	\$118,448	\$20,342	\$35,668
Ambulance Income Account	\$12,791	\$12,572	\$10,787	\$4,833	\$12,289	\$14,082	\$5,375	\$13,307	\$12,945	\$5,759	\$11,599	\$5,937	\$16,961	\$31,296	\$6,286
Payroll Account	\$992	\$1,073	\$1,068	\$158	\$675	\$942	\$855	\$562	\$15,327	\$4,929	\$5,771	\$5,911	\$3,298	\$3,245	\$3,471
Money Market															
LAIF (Investments)															
Operating Reserves	\$666	\$927	\$927	\$0	\$0	\$0	\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Improvement Reserves	\$112,564	\$112,564	\$62,564	\$18,770	\$18,770	\$118,770	\$118,770	\$118,867	\$118,867	\$118,867	\$119,310	\$119,310	\$119,876	\$119,876	\$19,876
Total LAIF	\$113,491	\$113,491	\$63,491	\$18,770	\$18,770	\$118,770	\$118,970	\$118,867	\$118,867	\$119,310	\$119,310	\$119,310	\$119,876	\$119,876	\$19,876
All Fund Totals	\$239,068	\$173,803	\$109,214	\$89,370	\$181,046	\$485,900	\$454,234	\$384,481	\$293,618	\$521,708	\$395,012	\$319,061	\$258,583	\$174,759	\$65,301
Variance	-\$190,626	-\$65,265	-\$64,589	-\$19,844	\$91,676	\$304,854	-\$31,666	-\$69,753	-\$90,863	\$228,090	-\$126,696	-\$75,951	-\$60,478	-\$81,824	-\$109,458

BUDGET ANALYSIS

FISCAL YEAR 2018-2019

REVENUES												JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	BUDGET	%
AMBULANCE	55,433	63,596	41,465										160,514	579,000	28%											
GENERAL TAX	7,994	0	1,047										9,041	531,680	2%											
SPECIAL ASSMT	10,747	0	52										10,799	526,534	2%											
MONTEREY AGMT	3,000	6,000	4,500										13,500	7,500	180%											
RENT	3,159	1,455	1,455										6,069	5,841	104%											
AUXILIARY/MISC	18	5,625	2,104										7,747	6,500	119%											
GEANT REIM.	0	0	0										0	35,000	0%											
BAD DEBT REC.	966	1,070	1,691										3,727	10,000	37%											
INTEREST	566	0	0										566	900	63%											
TOTAL	81,903	77,746	52,314	0	0	0	0	0	0	0	0	0	211,963	1,702,955	12%											
% OF BUDGET	5%	9%	12%	0%	0%	0%	0%	0%	0%	0%	0%	0%														
FY ELAPSED	8%	16%	25%	33%	42%	50%	58%	67%	75%	83%	92%	100%														
EXPENSES																										
ADMINISTRATION	14,866	14,293	19,341										48,502	180,000	27%											
FULL TIME	42,253	41,965	44,277										128,495	552,358	23%											
PART TIME	11,710	9,083	10,705										31,508	68,760	46%											
UNIFORM	397	364	329										1,090	5,400	20%											
PERS	12,297	13,654	11,930										37,891	160,495	24%											
HEALTH INS	20,811	20,093	20,569										61,473	229,956	27%											
MEDICARE HOSP	1,443	1,301	1,451										4,195	17,816	24%											
WORKER COMP	4,719	4,719	4,719										14,157	45,774	31%											
TRUSTEE COMP	500	400	400										1,300	6,000	22%											
ED/TRAVEL	94	49	280										403	3,940	10%											
LICENSE/PERMIT	250	2,215	2,165										4,630	16,145	29%											
TRAINING	0	20	0										20	1,000	2%											
INSURANCE	3,174	3,174	3,174										9,522	31,741	30%											
AUDIT	0	0	0										0	11,500	0%											
ELECTION	0	0	0										0	16,000	0%											
LEGAL	14,717	9,120	6,595										30,432	70,000	43%											
UTILITIES	1,380	1,836	1,621										4,837	35,964	13%											
OFFICE SUPPLIES	420	368	1,659										2,447	12,000	20%											
CONTRACT SER	2,522	3,108	3,365										8,995	39,250	23%											
FACILITY REPAIR	397	7,996	4,455										12,848	50,000	26%											
FLEET FUEL	0	4,492	41										4,533	24,150	19%											
FLEET MTC	1,282	0	9,339										10,621	17,000	62%											
MED SUPPLY	1,168	1,855	1,240										4,263	35,100	12%											
EQUIPMENT PMTS	7,983	0	0										7,983	31,933	25%											
RESERVE FUND	0	0	0										0	30,000	0%											
UNIT 19 PURCHAS	0	18,650	14,550										33,200	0	0%											
CONT RESERVES	0	0	0										0	1,750	0%											
PublicOutreach	0	15	0										15	1,750	1%											
Miscellaneous	805	2,652	226										3,453	5,500	64%											
TOTAL	142,990	161,442	162,411	0	0	0	0	0	0	0	0	0	486,843	1,701,292	27%											
% OF BUDGET	8%	16%	25%	33%	42%	50%	58%	67%	75%	83%	92%	100%														
FY ELAPSED	8%	16%	25%	33%	42%	50%	58%	67%	75%	83%	92%	100%	-254,880	Variance												